

SPECIAL ISSUE



REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT  
EMBU COUNTY FINANCE BILL, 2023

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2023

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**A Bill for**

AN **ACT** of the Embu County Assembly to provide for various taxation, imposition of fees and charges for services, and other revenue raising measures by the County Government; and for matters incidental thereto.

**ENACTED** by the County Assembly of Embu as follows:

**PART I- PRELIMINARY**

**Short title and commencement**

1. This Act may be cited as the Embu County Finance Act, 2023 and shall come into operation upon publication in the *Gazette*.

**Interpretation**

2. Unless the context otherwise provides, the following terms shall have the meaning assigned to them-

"Business" includes-

- (a) Any activity in the nature of trade, commerce or manufacture, profession, vocation or occupation referred to in the First Schedule; and
- (b) Any activity carried on by a person continuously or regularly whether or not for gain or profit and which involves, in part or whole, the supply of goods and services.

"Banana Finger" means a single banana.

"Banana Hand" means a cluster of banana fingers.

"Banana Bunch" means total banana hands on a banana stem;

"Calendar year" means a period of twelve months commencing 1st of January each year;

"CBD" Means the central business district of Embu town with the exception of the estates known as Majimbo, Dallas, Majengo, Blue Valley, Kanjuru, and Kangaru;

"Cess" means tax or fees chargeable on goods under the Second Schedule of this Act;

"County Government" means the Embu County Government;

"County Public Officer" means a county public officer within the meaning of section 2 of the County Governments Act, of 2012;

"County Receiver of revenue" means the person appointed pursuant to section 157 of the Public Finance Management Act 2012;

"County Revenue Collector" means the county public officer appointed pursuant to section 158 of the Public Finance Management Act, 2012 for the purpose of collecting revenue for the County Government and remitting it to the County Receiver of Revenue;

"Executive Committee Member" means the County Executive Member responsible for finance;

"Khat (miraa/Muguka) bundle" means a measure of khat/Muguka not exceeding five kilograms;

"Penalty" means such punishment in financial terms being the consequence of noncompliance with applicable financial obligations under this Act;

"Producer" means a person that makes, grows or supplies goods or commodities for commercial purpose;

"Person" includes a natural or juristic person;

"Revenue" means taxes, fees, levies, charges, penalties, fines and other monies collected or imposed under written laws;

"Revenue Fund Account" means the bank account designated by the county executive committee into which local revenue as defined by the Public Finance Management Act is credited;

"Revenue officer" means any person engaged by the County Government on whatever terms for purposes of collecting county revenue;

"Shopping Centers" means those outlined in the Ninth schedule as class D and other smaller shopping centers that are not listed in the schedule;

"Special permits" means a special permit issued pursuant to section 13 of this act;

"Sub urban" means the immediate environs of the CBD including but not limited to Majimbo, Dallas, Majengo, Blue Valley, Gakwegori, Kanjuru, Kangaru.

"Towns" means those outlined in the Ninth schedule as class C.

**Directions, resolutions, etc. under the repealed local government act to continue to apply,**

**3.**

(1). All directions, resolutions, orders and authorizations on or relating to financial management, including the collection and administration of taxes, fees and charges given or issued by the defunct Municipal and County Councils of Embu County and subsisting or valid immediately before the cessation of the application in the Local Government Act, Cap. 265 of Laws of Kenya (now repealed) shall be deemed to have been given, issued or made by or under the authority of the County Assembly until expiry, amendments or repeal of this directions, resolution, orders, authorization on financial management shall continue with the necessary modification, apply both to the payment and administering of the taxes, fees, charges and other levies under this Act.

(2). All directions, resolutions, orders, authorizations and provisions that are contained in Any County Revenue Act, County Rating Act, County Revenue Administration Act, County Tax Waiver Administration Act, Embu County Trade License Act, Public Financial Management Act, 2012 and other related laws and subsidiary legislations that are concerned with revenue administration in the county shall be deemed to be part of this Act.

**PART II – TAXES, FEES AND CHARGES PAYABLE AND RATES APPLICABLE**

**Annual fees**

**4.** Annual fees shall be valid for a calendar year ;

**Fees due and payable**

**5.** Despite the generality of Section 4-

a. Fees and penalties that remain outstanding at the commencement of this Act shall remain due and payable to the County Revenue Account.

b. Annual licenses and permits including promotions and adverts shall lapse on the 31<sup>st</sup> day of December in each year,

Provided that any business commencing after the month of June shall pay annual business permit fees equivalent to half of the annual business permit fees applicable in the First Schedule.

c. A penalty of 10% of the applicable annual fees shall apply for every month in which the fees remain unpaid after 31<sup>st</sup> of March in each Year.

- d. Charges and Fees shall be collected per Sub-County. Permit Fees charged in one Sub County shall be for conducting business activities in that sub-county only.

### **Duty to pay fee and charges**

6. It is the duty of a person from whom any fee is chargeable to ensure that such fees/charges are paid, whether or not a demand has been made.

### **Categorization of commercial centres**

7. (1) For the avoidance of doubt as to the applicable fees within the County, the various commercial centers and their environs shall be zoned into the various categories as indicated in the Ninth Schedule of this Act.
- (2) All market centres and other businesses not categorized in the Ninth Schedule shall be treated as trading centres and businesses under Class D

### **Business Licenses or permits**

8. (1) A person shall not carry out any business or service within the County without a valid license, permit or receipt of such other fees issued by the relevant County office.
- (2) A person who intends to carry out any of the businesses listed in the or under the schedule or the single business permit regulation, shall apply for a license or permit from any of the County offices or such other designated agents as shall be prescribed by the County Government from time to time.
- (3) A person who applies for license under subsection (2) will be issued with a license on the payment of the applicable fee as specified in the third, fourth, fifth, sixth and seventh columns in respect of the business activities defined in the first and second columns of the First Schedule depending on the location and size of the business as specified in the schedules of the single business permit Fees and Charges.
- (4) Notwithstanding the provision of sub-clause (3), no business permit shall be issued to a person intending to operate a business dealing in alcoholic drinks as defined in the county legislation on alcoholic drinks control, if the proposed location of the business is not in an urban centre, town, commercial centre, shopping center, or a market place within Embu County.
- (5) Licenses and permits issued under subsection (3) must be visibly displayed at the business premise at all times. Failure to display license or produce on demand amounts to an offence.
- (6) A person who contravenes any of the provisions of this section commits an offence.

### **Rents and Rates**

9. (1) A person occupying any plot, stall or house leased or rented out by the County Government shall pay rent or rates in advance, whichever is applicable, at the rate specified in the Second Schedule to this Act and as per the current valuation roll.
- (2) A penalty of (1.5%) three per centum per month shall be charged for any outstanding amount of ground rent or rates for a plot that remains unpaid for after the last working day of that month for rent and the last day of March each year for land rates.

- (3) A person who contravenes the provisions of Sub sections (1) may be evicted and shall be evicted upon issuance of notice as per any written law.
- (4) The County Government may repossess the plot if a person fails to pay the ground rent for more than one year and five years for land rates.

#### **Cess or market fee**

- 10.** (1) A cess or market fee shall be charged on the goods specified in the Schedules to this Act at the cess points or before entry to the market.
- (2) A person who fails or hinders other person to pay the cess or market fee set under the schedules provided in this Act commits an offence and shall be liable to a fine not exceeding two hundred thousand shillings for an individual or to imprisonment for a term not exceeding two years or both and one million shillings for a body corporate.

#### **Periodic charges**

- 11.** Notwithstanding the generality of Section IO-
- i. Daily, night and market day charges become due and payable at the commencement of business for that day or night.
  - ii. Tonnage based charges shall be for each trip made.
  - iii. Periodic rates and charges shall lapse at the expiry of the number of days constituting the period referred to an activity for which the prior approval of the County Government is a requirement shall not commence until such approval is obtained.

#### **Other licenses, fees and charges**

- 12.** (1) All persons issued with single business permit shall be required to pay for other relevant licenses, fees and charges as prescribed in the single business permit or by the nature of trade.
- (2) Any person operating a business who fails to pay the said fees, charges or licenses set under the schedules provided in this act and the Trade Licensing Act 2015 commits an offence.

#### **Special permits**

- 13.** Despite Section 11, the Executive Committee Member may, with the approval of the County Executive Committee, provide for special permits for multiple businesses within the same premises.

Provided that any business dealing in multiple business activities within the same premises under activity codes 115, 120, 195 and 295 in the First Schedule, shall pay for the business permit of the business with the highest fees applicable

#### **Fees in respect of market rates**

- 14.** The various market rates and charges are specified in the third, fourth and fifth columns in respect of commodities and services specified in the first column of the Second Schedule.

#### **Fees for activities not contained in the schedule**

- 15.** The Executive Committee Member shall, with the approval of the County Executive Committee, prescribe the applicable fees for any activity for which the applicable fees are not provided for in the First and Second Schedules.

#### **Persons with disability Exempted from charges**

- 16.** Any person living with disability and who is certified as such by the National Council for Persons with Disabilities, shall upon application to the Executive Committee Member be exempted from charges under this Act.

**Appointment of an agent**

- 17.** (1) The County Executive Committee Member may by written notice-
- i. Appoint any person to be an agent of the County Government for the purposes of the collection or recovery of charges, permit fees, license fees, rent, cess and such other fees, as may be necessary for carrying out the purposes of this Act; and
  - ii. Specify the amount of charges, permit fees, license fees, rent, cess and such other fees to be collected or recovered by the agent.
- (2) An agent appointed under this section shall enforce and ensure due compliance with the provisions of this Act and shall remit all revenue collected to the County Government through the County Receiver of Revenue or as may be otherwise instructed in the appointment notice.
- (3) Where an agent claims to be, or to have become unable to comply with subsection (2), such shall, within seven working days, notify the Executive Committee Member in writing, setting out fully the reasons for his inability to comply, and the Executive Committee Member shall accept the notification and cancel or amend the appointment notice accordingly.
- (4) Unless and until a notification is given by an agent under subsection (3), sufficient moneys for the payment of charges, permit fees, license fees, rent, cess and such other fees specified in the agent's appointment notice shall be presumed to be held by him and this money shall be due and payable to the County Government.
- (5) For the purposes of this section, the Executive Committee Member may, by notice in writing, at any time, require any person to furnish him or her, within reasonable time not being more than seven days from the date of service of the notice, with information showing any moneys which may be held by the agent for, or due by him to the County Government.
- (6) Where an agent fails to pay an amount of money collected under this section within the time specified in the notice, the provisions of this Act relating to the collection and recovery of tax shall apply to the collection and recovery of that amount as if it were tax due and payable by the agent, the due date for the payment of which was the date upon which that amount should have been paid to the County Government under this subsection.
- (7) An agent who makes a payment to the County Government under this section shall for all purposes be deemed to have acted under the authority of the County Government and shall be indemnified in respect of that payment against all proceedings, civil or criminal, and all processes, judicial or extra-judicial, notwithstanding any provisions to the contrary in any written law, contract or agreement.
- (8) Any person who willfully makes any false or misleading statement, or willfully conceals any material fact shall be guilty of an offence and shall be liable on conviction, to a fine not exceeding five hundred thousand Kenya shillings for an



individual or to imprisonment for a term not exceeding three years or both, and one million Kenya shillings for a body corporate.

### **Penalties for defaulters**

**18.** A person or entity that defaults on payment of any fees shall have committed an offence punishable-

- (a) in the case of single business permits, by a fine not exceeding One hundred thousand in addition to the payment or six months imprisonment or both notwithstanding interest accrued on late payments;
- (b) in the case of market charges and Single business permits, by impounding of commodities and holding the same in safe custody until fees and impounding charges are paid;
- (c) All goods will be impounded at owner's risk.
  - i. For perishable goods they must be collected before close of business the next day after the impounding day.
  - ii. Livestock impounded must be collected within two working days.
  - iii. For any other goods and tools they must be collected within fourteen days.

The County will dispose of all goods and livestock after the prescribed period expires in a manner it deems fit;

- (d) in the case of advertisements, promotions and any outdoor publicity, by a fine equal to three times the applicable fees;
- (e) in the case of all fees related to buildings and constructions approvals, by a fine equal to three times the applicable fees.

### **Revenue to be paid into County Revenue Fund account**

**19.** All revenue shall be paid into the designated county revenue fund account. An officer who fails to remit such funds commits an offence.

### **Failure to pay revenue into county revenue account**

**20.** (1) The Executive Committee Member for finance shall take measures to recover any revenue that is not paid into the County Revenue Fund account by the Revenue Officer or Revenue collector.

(2) A revenue officer who fails to pay revenue into the county revenue account commits an offence punishable in accordance with the provisions of Section 199 of the Public Finance Management Act, 2012.

## **PART III – MISCELLANEOUS PROVISIONS**

### **Offences and general penalty**

**21.** Any person who commits an offence under this Act for which no penalty is provided shall be liable, on Conviction, to a fine not exceeding two hundred thousand shillings for an individual or to imprisonment for a term not exceeding two years or both and one million shillings for a body corporate.

### **Power to make Regulations**

**22.** (1) The County Executive Member in consultation with the Executive Committee may pursuant to this Act make any further regulations for the administration of this Act including but not limited to regulations relating to-

- (a) Designated pick and drop areas.
- (b) Bus parks and parking areas.
- (c) Cess and cess collection points.
- (d) The County Executive Committee Member may by order published in the gazette amend any additional fees, tax, license, cess and fees schedules to supplement the current schedules.

(2) Any order made under subsection (1) shall be approved by the County Executive Committee and shall be without prejudice to anything previously done there under.

### **Transitional provisions**

**23.** (1) Any charges, permit fees, license fees, rent, rates, cess and such other fees payable to the County Government at the commencement of this Act by any business operating within the county which are not included in any of the Schedules to this Act, shall continue to be chargeable by, and payable to the County Government unless they are repealed by an Act of the County Government or until an Act of the County Government on such charges, permit fees, license fees, rent, cess and such other fees is enacted.

- (2) All business within the jurisdiction of the county shall be required to pay licenses, charges, fees, cess, rent or other prescribed fees unless specifically exempted by any relevant legislation or authority.
- (3) All levies, charges, tax, cess, fees and licenses that were payable under the repealed Local Government Act, and are not provided for in this Act shall continue to be paid and administered under this Act: provided that this sub-section shall also apply to such fees and charges levied by various ministries and departments of the national government in respect of functions devolved to the county governments under part 2 of the Fourth Schedule of the Constitution of Kenya which fees and charges shall be levied by the County Government on transfer of the devolved functions.
- (4) All references to Councils shall include all Local Authorities as were defined under the now repealed Local Government Act, Cap. 265 of the laws of Kenya.
- (5) The authorized officers shall be recognized by the National Police Service and shall have powers to arrest offenders under any county law.

**FIRST SCHEDULE—SINGLE BUSINESS PERMITS**

Activity Code	Nature of business Activity	Fees for Embu town (CBD) KSh.	Fees for Sub-urban KSh.	Towns KSh.	Shopping centres KSh.
		A	B	C	D
<b>100</b>	<b>GENERAL TRADE, WHOLESALE, RETAIL, STORES, SHOPS, PERSONAL SERVICES: SUCH AS; DISTRIBUTORS, TRADERS, WHOLESALE, MEGA STORES HYPERMARKETS, DEPARTMENTAL STORES, SUPERMARKETS, RETAIL SHOPS, BOUTIQUES, PERSONAL SERVICE PROVIDERS, KIOSKS</b>				
101(a)	Shopping Mall	200,000	200,000	200,000	200,000
101(b)	Mega store, hypermarket large multi-department store, supermarket	100,000	65,000	35,000	25,000
102	Hyper markets with more than one floor or more than 2,000 sq/ft	50,000	35,000	25,000	20,000
103	Wholesalers, Distributors, Supermarkets with one floor not more than 2,000 sq/ft	50,000	50,000	50,000	35,000
103(a)	Large distributor	50,000	50,000	50,000	50,000
103(b)	Medium distributor	35,000	35,000	35,000	35,000
103(c)	Small distributor	20,000	20,000	20,000	20,000
105	Large trader, shop, retail stores or personal services with not more than 1000 Sq ft	30,000	25,000	20,000	15,000
110	Medium Trader, shop, retail stores or personal services	12,000	8,000	6,000	4,000
115	Small trader, shop, retail stores or personal services	6,000	5,000	4,200	3,500
120	Kiosk/or temporary construction	4,000	3,000	2,500	2,000
195	Other retail traders, stores, shops and services	5,000	4,000	3,500	3,000
<b>200</b>	<b>INFORMAL SECTOR: INCLUDING HAWKERS, STREET VENDORS AND SMALL TRADERS AND SERVICE PROVIDERS OPERATING ON THE STREET, VERANDA OR TEMPORARY BUILDING, TRAVELLING WHOLESALE</b>				
205	Large Travelling wholesalers with motor vehicle above ten tonnes	35,000	35,000	35,000	35,000
206	Medium travelling wholesaler with motor vehicle above three tonnes not exceeding ten tonnes	20,000	20,000	20,000	20,000
207	Small travelling wholesaler with motor vehicle less than three tonnes (includes Motor Cycle, Tuktuk and Bicycle)	15,000	15,000	15,000	15,000
208	Freelance traders (Hawking)	5,000	5,000	5,000	5,000
295	Other informal sector operation	6,000	5,000	4,200	3,500
<b>300</b>	<b>TRANSPORT, STORAGE AND COMMUNICATIONS: SUCH AS MARITIME AND AIR LINES INTERNATIONAL CARRIERS, TRANSPORTATION CO-OPERATING TAXIS MATATU-BUSES – LORRIES- PLANES-BOATS, TOUR/SAFARI OPERATORS PETROL STATIONS, STORAGE FACILITIES, PUBLISHING C- NEWSPAPERS,BOOKS,TEXTS-TELEPHONE CO. RADIO/TV BROADCASTER, INTERNET PROVIDER.</b>				
305	Large transportation Operator 51 vehicles and above	65,000	65,000	65,000	50,000
310	Medium transportation Operator 26 to 50 vehicles	37,000	35,000	35,000	27,000
315	Small transportation Operator 5 to 25 vehicles	15,000	13,000	13,000	13,000
316	Picking bay / booking office	31,000	21,000	16,000	11,000
320	Transport operator up to 5 vehicles including Hearse services	10,000	10,000	10,000	10,000
325	Large fuel filling station with 5 and above hose/dispenser outlet	92,000	72,000	47,000	37,000
326	Medium fuel filling station with 3 or 4 hose/dispenser outlet	62,000	52,000	37,000	27,000
330	Small fuel filling station with 1 or 2 hose/dispenser outlet.	35,000	20,000	15,000	10,000
337	Paraffin vendor with no pump	6,000	5,000	4,200	3,500
338	Mobile fuel Distributors per Tanker	20,000	20,000	20,000	20,000

339(a)	Gas filling station LPG 10 Tonnes and Above	60,000	60,000	60,000	60,000
339 (b)	Gas filling station LPG 10 Tonnes and below	30,000	30,000	30,000	30,000
339 (c)	Lpg distributors	50,000	50,000	50,000	50,000
340	Large cold storage facility	43,000	40,000	40,000	30,000
345	Medium cold storage facility	21,000	20,000	20,000	15,000
350	Small cold storage facility	11,000	10,000	10,000	7,500
360	Funeral Home	60,000	60,000	60,000	60,000
370	Large communications Company Centre	100,000	75,000	65,000	50,000
371	Medium communication company	50,000	37,500	32,500	25,000
372	Small communication company	25,000	25,000	20,000	15,000
375	Communications Masts - Large	150,000	150,000	150,000	150,000
376	Communications Masts - Medium	100,000	100,000	100,000	100,000
377	Communications Masts - Small	75,000	75,000	75,000	75,000
380	Courier Services	50,000	50,000	50,000	50,000
391	Car wash operator 5 and below vehicle bays.	17,000	14,000	10,000	8,000
392	Car wash operator over 5 vehicle bays	50,000	50,000	50,000	35,000
395	Other transport, storage and communications	6,000	5,000	4,200	3,500
<b>400</b>	<b>AGRICULTURE, FORESTRY AND EXPLOITATION OF NATURAL RESOURCES; SUCH AS; PRODUCTION OF COFFEE, TEA, FRUITS, FLOWERS CEREALS, MACADAMIA, TOBACCO, VEGETABLES AND HORTICULTURAL PRODUCTS. GRAIN STORAGE AND PROCESSING, MILLS AND POSHO MILLS, BAKERIES, FORESTRY AND TIMBER PRODUCTION. SAW MILLS, COAL PRODUCTION. ANIMAL BREEDING, DAIRY, PRODUCTS PROCESSING, SLAUGHTER HOUSES, MINING AND OTHER NATURAL RESOURCES EXTRACTION ACTIVITIES</b>				
401	Mega agricultural producer, processor, dealer, exporter with 100 staff and Above or 100Acres of land and above	150,000	150,000	150,000	150,000
405	Large agricultural producer, processor, dealer, exporter with 50 staff to 99 or 50 to 99Acres of land	65,000	65,000	65,000	65,000
410	Medium Agricultural producer/processor/dealer/exporter with 20 staff to 49 or between 6 to 50 acres of Land and below	20,000	20,000	20,000	20,000
415	Small Agricultural producer/ processor/ dealer with 1 employee to 19 or 5Acres of land and Below	8,000	6,000	5,000	3,500
420	Large mining or natural resources extraction operation	120,000	120,000	120,000	120,000
425	Medium mining or natural resources extraction operation	65,000	65,000	65,000	65,000
430	Small mining or natural resources extraction operation includes quarries and small mining operations	25,000	20,000	17,000	14,000
495	Other agricultural, forestry and natural resources	6,000	6,000	6,000	6,000
<b>500</b>	<b>ACCOMMODATION AND CATERING: SUCH AS; INTERNATIONAL HOTELS, TOURISTS CAMPS, LODGING HOUSES, RESTAURANTS, BARS EATING HOUSES, TEA AND COFFEE HOUSES, BUTCHERIES WITH MEAT ROASTING &amp;/OR SOUP KITCHEN FACILITIES. MEMBERSHIP CLUBS, NIGHT CLUBS AND CASINOS.</b>				
503	Large High standard Lodging house/hotel /hostel D class (30 and above rooms)	100,000	100,000	100,000	100,000
506	Medium High standard lodging house/hotel/ hostel D class (15 to 29 rooms)	70,000	70,000	70,000	70,000
509	Small High standard lodging house/ Hotel/hostel (14 rooms and below)	42,000	37,000	37,000	37,000
512	Large lodging house with restaurant and or bar B /C class. Basic standard.	27,000	22,500	22,500	22,500
515	Medium lodging house with restaurants and or bar B or C class basic standard.	25,000	20,000	20,000	20,000
518	Small lodging house with Restaurant and or bar B/C class basic standard	16,500	11,500	11,500	11,500

521	Large lodging house/ hostels/air and b /B/C class basic standard(30 and above rooms)	26,000	22,000	17,000	12,000
524	Medium lodging house/ hostels/air and b B/C class. Basic Standard. (15 to 29 rooms)	17,000	14,500	10,000	10,000
527	Small lodging/ hostels/air and b (14 rooms and below)	10,000	8,500	6,000	6,000
540	Large Restaurant with Bar/Membership Club	22,000	22,000	22,000	22,000
543	Medium Restaurant with Bar/ Membership Club	22,000	22,000	22,000	22,000
546	Small Restaurant with Bar	7,000	6,500	6,000	6,000
549	Large eating-houses; snack bar, teahouse “hotel” no lodging; no alcohol served. (20 and Above Seats	10,500	9,500	9,000	<b>6,500</b>
552	Medium eating house, snack bar, tea house, hotel no lodging and no alcohol server 10 to 19 seats	7,000	6,000	6,000	5,000
553	Large butchery with eatery depending on no of chairs and tables (only meat and meat accompaniment 20 and Above Seats	22,000	20,000	17,000	14,000
554	Medium butchery with eatery 10 to 19 seats	13,500	11,500	9,500	7,500
555	Small butchery with eatery 9 Seats and below	7,500	6,500	5,500	4,500
556	Small eating house; snack bar, tea house “hotel” no lodging, no alcohol served. 9 Seats and below	6,000	5,000	4,200	3,500
558	Large Butchery without eatery with 4 Staff and Above	16,500	13,500	11,500	9,500
559	Medium Butchery without eatery with 2 to 3 staff	9,000	8,000	7,000	6,000
560	Small Butchery without eatery with 1 staff	6,000	5,000	4,200	3,500
561	Large Bar/Traditional Beer Seller	15,000	15,000	15,000	15,000
564	Medium bar/traditional beer seller.	9,000	9,000	9,000	9,000
567	Small bar/traditional beer seller	7,700	7,700	7,700	7,700
571	Large Night club /casino	32,000	32,000	32,000	32,000
574	Medium Night club /casino	20,000	20,000	20,000	20,000
577	Small Night club /casino	14,000	14,000	14,000	14,000
595	Catering services	10,000	10,000	10,000	3,500
<b>600</b>	<b>PROFESSIONAL AND TECHNICAL SERVICES; SUCH AS, FIRMS &amp;/OR INDIVIDUAL OFFERING SERVICES ON LEGAL ISSUES, FINANCIAL MANAGEMENT, ENGINEERING, ARCHITECTURE, VALUING, SURVEYING, ACCOUNTANCY, SECRETARIAL SUPPORT, DATA PROCESSING, ETC STOCK AND INSURANCE BROKERAGE, SECURITY-PROTECTION, CLEARING-FORWARDING GOODS, BOOK MAKING, POSTAL SERVICES, KENYA SWEEPSTAKES CHARITY INCLUDED. BANKS FOREX BUREAU, MONEY LENDERS; ATMS, HIRE-PURCHASE COMPANY; INSURANCE COMPANY, REAL ESTATE DEVELOPING-FINANCING COMPANY, DRIVING SCHOOLS.</b>				
605	Large Professional services providers	70,000	70,000	70,000	70,000
610	Medium Professional services providers	35,000	35,000	35,000	35,000
615	Small Professional services providers	14,000	12,000	10,000	10,000
620	Independent technical operator	7,000	6,500	5,000	5,000
625	Banks	150,000	150,000	100,000	100,000
626	ATM machine/ Money points / Auto cash separate from branch	25,000	25,000	20,000	15,000
630	Financial SACCOs and Micro finance institutions	60,000	55,000	45,000	35,000
633	Large financial services and agencies	40,000	40,000	40,000	30,000
634	Medium financial services and agencies	23,000	23,000	23,000	17,000
635	Small financial services and agencies	9,000	8,000	7,000	6,500
636	Small financial services	6,000	6,000	5,000	4,500
695	Other professional and technical services	10,000	10,000	7,500	6,500
<b>700</b>	<b>PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT SERVICES SUCH AS; PRIVATE EDUCATION INSTITUTIONS, INCLUDING UNIVERSITIES, MUSEUMS, NURSERIES, PRIMARY AND SECONDARY SCHOOL, PROFESSIONAL TRAINING CENTRES/POLYTECHNIC INSTITUTES, TEACHING COMPUTER-ACCOUNTANCY-SECRETARIAL SKILLS ETC PRIVATE HEALTH CLINICS AND DOCTORS SURGERIES; CONSULTING OFFICES OF DOCTORS, DENTIST, PHYSIOTHERAPISTS, PSYCHOLOGIES &amp;OTHER HEALTH PROFESSIONALS.</b>				

	<b>HERBALIST AND TRADITIONAL MEDICINE PRACTITIONERS, FUNERAL RELATED SERVICES, ENTERTAINMENT FACILITIES INCLUDING CINEMA, THEATRE, VIDEO, SHOW/AMUSEMENT ARCADE, JUKE BOX ARCADE, GAMES MACHINES ARCADE/SPORTS CLUB, GYM.</b>				
705	Private higher education institution. Any type of private university, college or higher education institution with above 150 students	100,000	100,000	80,000	45,000
709	Large private Education institution 151 and above	75,000	75,000	60,000	55,000
710	Large private Education institution 100-150 students	55,000	55,000	40,000	35,000
715	Medium private Education institution with 50-99 Students	22,000	22,000	17,000	12,000
720	Small private Education facility with students below 50.	13,000	13,000	13,000	11,000
725	Large private health facility, hospital, clinic, nursing home with over 30 beds.	100,000	100,000	80,000	60,000
730	Medium private health facility, hospital, clinic, nursing home with 11-30 beds.	45,000	45,000	35,000	35,000
735	Small private health facility, hospital, clinic, nursing home with up to 10 beds.	30,000	30,000	30,000	30,000
740	Health clinic doctor's surgery doctor dentist-physiotherapist-psychologist-etc consultants office no overnight accommodation available	25,000	25,000	25,000	20,000
745	Traditional health services / herbalists traditional healer, etc.	11,000	11,000	6,000	6,000
746	Large Chemist 4 and above staff	40,000	35,000	35,000	25,000
747	Medium Chemist 2 to 3 staff	35,000	25,000	25,000	20,000
748	Small Chemist ( 1 staff	22,000	19,000	15,000	10,000
750	Large entertainment facility up to 100 seats/ up to 10 machines/equipment/ above 50 members.	45,000	35,000	25,000	20,000
755	Medium entertainment facility 51- 100 seats/4-10 machines/equipment/ 16-50 members.	17,000	17,000	12,000	10,000
760	Small Entertainment facility up to 50 seats/up to 3 machines/equipment / up to 15 members	11,000	11,000	11,000	5,000
791	Private Large nursery school/ECD above 40 pupils.	16,000	16,000	11,000	9,000
792	Private Medium nursery school /ECD between 21-40 pupils.	11,000	11,000	9,000	7,000
793	Private Small nursery school/ECD below 21 pupils.	7,000	7,000	6,000	5,000
794	Private Baby Day care	6,000	5,500	5,500	4,000
795	Other education, health and entertainment services including pool table	6,000	5,000	4,000	3,000
800	<b>INDUSTRIAL, PLANTS, FACTORIES, WORKSHOPS, CONTRACTORS SUCH AS; MANUFACTURERS, PROCESS, AND ASSEMBLY OF PRODUCTS, VEHICLES, MACHINERY AND WORKSHOPS SERVICING AND REPAIRING PRODUCTS, VEHICLES MACHINERY AND EQUIPMENT, ALSO INCLUDING CONTRACTORS OF NEW BUILDING CONSTRUCTION AND OLD BUILDING RESTORATION AND SERVICE REPAIR.</b>				
805	Large industrial plant	100,000	100,000	100,000	100,000
810	Medium industrial plant	60,000	60,000	50,000	50,000
815	Small industrial plant	29,000	29,000	25,000	20,000
820	Mega workshop/ Garage/ service repair workshop	40,000	35,000	30,000	25,000
821	Large workshop/ Garage/ service repair workshop	21,500	19,500	16,500	11,500
825	Medium workshop/ Garage/ service repair workshop	13,000	11,000	9,000	7,000
827	Small workshop/Garage/ service repair workshop	6,000	5,000	4,200	3,500
828	Large Contractors /construction company	75,000	75,000	75,000	75,000
829	Medium Contractors / Construction Company	50,000	50,000	50,000	50,000
830	Small Contractors / construction company	25,000	25,000	25,000	25,000
831	Large auto spares	35,000	30,000	25,000	15,000
832	Medium auto spares	30,000	25,000	20,000	10,000
833	Small auto spares	15,500	11,500	9,500	7,500

834	Informal Auto Spares Shop	7,000	6,500	6,000	5,500
835	Other Manufacturer Workshop	6,000	6,000	5,500	5,000
840	Mega Hardware	100,000	80,000	70,000	40,000
841	Large Hardware	62,000	57,000	52,000	47,000
842	Medium Hardware	32,000	27,000	22,000	17,000
843	Small Hardware	16,500	13,500	11,500	9,000

**SECOND SCHEDULE—FEES AND CHARGES**

	<i>Description</i>	<i>Units of Measure (where applicable)</i>	<i>Units if measure (where applicable)</i>		<i>Fees /Charges</i>
<b>900</b>	<b>NATURAL MATERIALS, AGRICULTURAL PRODUCE, ANIMAL, MARKET GATE, ADVERTISEMENT, SALES PROMOTION, STREET LIGHTING, BUSPARKS, TOWING, IMPOUNDING, FIRE INSPECTION</b>				
901	Sand/Stone/ Ballast/Dust		Per tonne		150
902	Quarry waste/ Murram /bricks /Hard-core		Per tonne		100
903	Firewood/fencing poles and offcuts/manure		Per tonne		200
904	Electrical posts	Per post			200
905	Charcoal	Per tonne	Per tonne		1,000
906	Charcoal	Per bag			100
	<b>TIMBER PER TRIP</b>				
908	Timber	per tonne	Tonnage		200
	<b>PRODUCE INSPECTION - CESS</b>				
911	Khat regular bundle	Bundle / Carton	Not exceeding 3kg or measuring 1.5fts sq		50
912	Khat per Vehicle (Below one tonne)				500
913	Khat per pick up and vans				1,000
914	Khat per Lorry				5,000
	<b>FRUITS and VEGETABLES</b>				
916	Bananas , Mangoes, Paw paws, Melons, Pumpkins, potatoes, tomatoes, avocados, other fruits and vegetables	Per tonne			200
	<b>CEREALS CESS</b>				
918	Maize, sorghum, millet, beans and other cereals and grains	Per Tonne	Tonnage		100
	<b>LIVESTOCK CESS PER HEAD</b>				
920	Livestock cess for cow/donkey/camel per head	Per head			100
921	Livestock cess for goat/sheep per head	Per head			30
	<b>Livestock cess for poultry/fowl</b>				
923	Livestock cess for poultry/fowl	3 to 300	Per head		5
924	Livestock cess for poultry/fowl	Any other additional from 300	Per head		2
925	Hides and Skins cess per tonne	Tonnage			300
926	Honey per bucket	Bucket			100
	<b>MEAT /CARCASS FROM OTHER COUNTY</b>				
	<b>(Market/trading Gate fees)</b>				
929	Meat/carcass per tonne				5,000
930	Meat /carcass per box/container less than one tonne				3,000
	<b>MEAT /CARCASS GOING OUT OF THE COUNTY</b>				
	<b>(Market/trading Gate fees)</b>				
933	Meat/carcass per tonne	Per Tonne			1,300
934	Meat /carcass per box/container less than one tonne				1,000
	<b>WATER CESS</b>				
936	Water above 1000 litres	Per cubic meter	Cubic meter		100
	<b>MACADAMIA CESS</b>				
938	Macadamia	Per bag	Baggage		50
939	Macadamia	Per tonne	Tonnage		200



	TOBACCO CESS				
942	Tobacco	Per bag	Baggage		50
943	Tobacco	Per tonne	Tonnage		800
	FISH CESS				
945	Fish	Per bucket	Bucket		30
946	Fish	Per crate	Crate		50
947	Fish	Per tonne	Tonnage		400
	MARKET GATE FEES			Classes	CLASS A
				B,C,D	
948	BANANAS				
	Bananas per bag (not exceeding 100 Kgs)	Bag		100	100
	Bananas per bunch	Bunch		20	20
949	CEREALS				
	1 debe	Debe		20	20
	1 bag	Bag		40	40
950	Chicken	Head		20	20
951	TOMATOES				
	Small crates	Crates		20	20
	Big crates	Crates		30	30
952	OTHER COMMODITIES				
	Carrots	Bag		40	40
	Carrots ext bag	Bag		50	50
	Onions bag	Bag		50	60
	Potatoes per bag	Bag		40	50
	Sukuma per bag	Bag		30	30
	Cabbages per bag	Bag		20	20
	Avocado per bag	Bag		40	50
	Avocado Ext bag	Bag		80	100
	Passion fruits	Bag		40	40
	Tamarind (Nthithi) per basket	Basket		20	20
	Locally made spoons per bundle	Bundle		20	30
	One bee hive	No.		20	30
	Grinding stones per each	No.		20	20
	Fish hawking per bucket	Bucket		20	20
	Locally made pots (per each)	No.		20	20
	One crate of paw paws (big size)	Crate		20	30
	One crate of paw paws (small size)	Crate		20	20
	Ropes, walking sticks,	No.		10	20
	Charcoal per bag	Bag		50	50
	Herbal medicine per entry			50	50
	Nylon bags per bundle			20	20
	Sugar cane per bundle			20	20
	A crate of eggs			20	20
	Miraa per bundle (Retailing)	Bundle		20	50
	Locally made chairs			20	20
	Feet scraping stones			10	20
	Jembe handles per bundle			10	20
	Locally made walking sticks per bundle			20	20
	Ropes (sisal) per load(20 ropes)			20	20
	Ropes (sisal) per load(below 20 ropes)			20	20
	Mats per bundle(over 10 mats)			20	20
	Mats per bundle(below 10 mats)			20	20
	Basket sellers up to (10 baskets)			20	20
	Basket sellers(below 10 baskets)			10	10
	Tobacco/snuff per basket			20	20
	Tobacco/snuff per bag			30	30

	Porridge/gruel/milk per guard			20	20
	Samosa / mandazi per debe			10	20
	Locally made chairs/tables			10	20
	Watch repair on the streets			30	40
	Temporary bicycle repairs per day			50	60
953	<b>VEGETABLES / FRUITS (Whole Sale)</b>				
					<b>ALL CLASSES</b>
	Per lorry				500
	Canter				500
	Pick up				500
954	<b>ADVERTISEMENT/PROMOTIONS</b>				
					<b>CLASSES A, B, C, D</b>
	Application fee for Ordinary bill board				10,000
	Ordinary board per sq/meter (Bill board)				3,000
	Application fee for Building signage and neon light/business premise signage, outdoor advertisement p.a.	Per advert			2,000
	Building signage and neon light/business premise signage, outdoor advertisement and luminated signboard per sq./ft				500
	Application fee for directional sign board p.a.				200
	Directional Sign board(Minimum Charge)				2,500
	Directional Sign board per sq./Feet per annum				<b>300</b>
	Application fee for Wall Branding.				3,000
	Wall branding per sq./ meter				1,000
	Application fee for Wall Branding on Public Utilities p.a.				5,000
	Wall Branding for Stadium per sq/meter				200
	Banner advertisement per month				20,000
	Banner advertisement per Week				6,000
	Banner advertisement per day				1,000
	Public address/Gathering per day				1,000
	Sandwich/Branded sales persons per head	Per day			500
955	<b>POSTERS AND FLIERS</b>				
	Posters and or fliers charges	Per week	Per piece		5
956	<b>SALES PROMOTION/ADVERTISEMENT PER DAY (PER SUB COUNTY)</b>				
			<b>CLASSES B,C,D</b>		<b>CLASS A</b>
	Tent with Music	Per day	2,500		3,000
	Tent without Music	Per day	1,500		2,000
	Small vehicle promotion with music/loud speaker	Per day	2,500		3,000
	Umbrella with music	Per day	1,500		2,000
	Small vehicle promotion without music/loud speaker	Per day	1,500		2,000
	Umbrella without music		1,000		1,500
	Procession or road show 1 salon car/ pickup		4,500		5,000
	Procession or road show with a lorry 3.3 tonne and below		7,000		8,000
	1 lorry above 3.3 tonnes but not exceeding 15 tonnes		9,000		10,000
	1 trailer or lorry above 15 tonnes		15,000		15,000
957	<b>COMMUNICATION MASTS</b>				
					<b>All Categories</b>
	Mobile Communication Masts	Per Annum			150,000
	Radio and T v Communication Masts	Per Annum			150,000
	Other Communication Masts	Per Annum			20,000
958	<b>CONTAINER.</b>				

	Application for Container Space		4,000		5,000
	Annual Fees per Container		30,000		40,000
	Plot identification fee		3,000		4,200
959	<b>PROMOTIONS AND ADVERTISEMENT</b>				
	City Clock				
	i) Application fee – new			2,500	5,000
	ii) Advertisement per year			7,500	10,000
	Wall Wrap				
	Up to (1x 4.9)m			4,000	4,000
	(5 x 8) m per year			6,000	6,000
	(6 x 8) m per year			7,500	7,500
	(8 x 10)m per year			8,000	8,000
	(8 x 12)m per year			10,000	10,000
	(10 x 12)m per year			15,000	15,000
	Above (10 x 12)m per year			20,000	20,000
960	<b>ADVERTISEMENT ON STREET LIGHT POLE</b>			<b>Classes C, D</b>	<b>Classes A, B</b>
	Application			10,000	10,000
	Advertisement per pole per year			18,000	30,000
	Advertisement per pole per month			2,000	4,000
961	<b>ADVERTISEMENT ON BUS SHELTERS</b>				
	Application per site			5,000	5,000
	Charge per year/per shelter			10,000	10,000
962	<b>EXTERNAL DECORATION AND SALES</b>				
	Windows Wall Branding per sq meter			500	1,000
963	<b>VEHICLE BRANDING PER ENTITY PER YEAR</b>				
	Small cars Up to 0.6 tonne				6,000
	Canter / van/ Pickups / above 0.6 tonnes up to 2 tonnes				8,000
	Lorry / Truck above 2 tonnes				10,000
964	<b>Display of flags</b>				
	Street Decorations per fortnight				2,000
	Corporate flags per year				2,000
	Decoration on wall,				5,000
	Windows, canopies per fortnight.				5,000
	Branded umbrellas per month				2,500
	Unbranded umbrella per month				2,000
	Multiple motions media ( Minimum 2,500)				500 per sq feet
965	<b>Advertisement for Banner poles</b>				
	Application fee				1,000
	Charge for advertisement per day				1,000
	Charge for advertisement per week				5,000
	Charge for advertisement per month				15,000
	Charge for advertisement per year				40,000
966	<b>Closure of roads for promotion / advertisement</b>				
	Promotion per hour				2,500
967	<b>BUS PARKS</b>				
	Registration for New PSVs				
	Up to 5 Passenger				1,000
	6 – 9 Seats				1,200
	10 – 14 Seats				1,500
	15 - 24 Seats				2,000
	25 – 34 Seats				2,500
	35 - 44 Seats				3,000
	45 – 54 Seats				3,500
	55 Seats and Above				4,000
968	<b>MONTHLY CHARGES</b>				

	(Payments are payable by 5 <sup>th</sup> of every month)				
	Up to 5 Passenger				1,500
	6 – 9 Seats				2,000
	10 – 14 Seats				3,000
	15 - 24 Seats				3,500
	25 – 34 Seats				4,000
	35 - 44 Seats				4,500
	45 – 54 Seats				5,500
	55 Seats and Above				6,000
	<b>Temporary psv bus park charges</b>	<b>PER DAY</b>			
	18 and Below Seater	<b>PER DAY</b>			<b>500</b>
	19 and above	<b>PER DAY</b>			<b>1000</b>
969	<b>PAYMENT VIA REGISTERED SACCOS</b>				
	(Payments are payable by 5 <sup>th</sup> of every month).				
	Up to 5 Passenger				1,200
	6 – 9 Seats				1,600
	10 – 14 Seats				2,100
	15 - 24 Seats				2,450
	25 – 34 Seats				2,800
	35 - 44 Seats				3,150
	45 – 54 Seats				3,850
	55 Seats and Above				4,200
<b>970</b>	<b>PARKING FEES</b>			<b>Class B</b>	<b>Class A</b>
	<b>Charges Per day</b>			<b>Class B</b>	<b>Class A</b>
	Salon car / Nissans / Pick ups			50	70
	Buses / Mini buses			150	400
	Trucks between 1.5 and 4 tonnes			100	300
	Trucks between 4.1 to 7 tonnes			200	400
	Trucks above 7 tonnes			300	700
	Trailers			700	1,200
	<b>NB: Distributors/transporters/Courier services do not apply here but are required to pay annual parking fees</b>				
971	<b>Charges per month</b>				
	Saloon car/Nissans/Pick ups				1,500
	Motor cycle				300
	Trucks between 1.5 and 4 tonnes				3,000
	Trucks between 4.1 and 7 tonnes				5,000
	Trucks above 7 tonnes				6,000
	Trailers				10,000
	Buses				6,000
972	<b>Annual Parking fees</b>			<b>Class B</b>	<b>Class A</b>
	Reserved parking per slot per annum			10,000	40,000
	Saloon car/Nissans/Pick ups				14,000
	Motor cycle				2,400
	Trucks between 1.5 and 4 tonnes				25,000
	Trucks between 4.1 to 7 tonnes				30,000
	Trucks above 7 tonnes				36,000
	Trailers				48,000
	Buses				30,000
	<b>NB: Distributors with 2 vehicles and above will pay 50% of the above annual rates for the parking</b>				
973	<b>Towing charges</b>				
	Unloaded Saloon car/matatu/pickup/taxi/small van beyond 1				Min ,3000 or 120% AA rate

	Unloaded truck/lorry/bus/canter/minibus 1				Min 5,000 or 120%
					AA rate
	Unloaded Saloon car/matatu/pickup/taxi/small van beyond 1 KM radius				150% AA rate or as charged by provider
	Unloaded truck/lorry/bus/canter/minibus beyond 1 KM radius				150% AA rate or as charged by provider
	Loaded saloon car/matatu/pickup/van/truck/lorry/bus/canter/minibus all areas				150% AA rate or as charged by provider
	Trailer loaded/unloaded in any area				150% AA rate or as charged by provider Min. 10,000
	Motor bike 1 KM radius				500
	Motor bike after 1 KM radius				Min. 2,000
974	<b>IMPOUNDING FEES</b>				
	Market goods 5 times of market gate fee (min)				2,000
	Goods impounded on Single business permit inspection per week (min )				2,000
975	<b>SLAUGHTER HOUSE FEES PER HEAD</b>				
	Cattle				400
	Goat/sheep				200
	Pig				100
	Chicken	Per head			20
976	<b>ANNUAL REGISTRATION RENEWAL FEES</b>				
	SACCOs / Commercial welfare groups/Commercial self-help groups				5,000
	Commercial Minibus				1,500
	Commercial Buses				2,000
	Commercial Nissan				1,500
	Commercial Pick up				700
	Commercial Saloon car				600
	Commercial Motor cycle/ tuktuk				250
	Trucks/lorry between 1.5 and 4 tonnes				2,000
	Trucks/lorry between 4.1 and 7 tonnes				2,500
	Trucks/lorry above 7 tonnes				4,000
977	<b>BUDGET AND APPROPRIATION</b>				
	Sale of Budget books	Per book			1,000
	Sale of Appropriation Bill	Per Bill			1,000
	Sale of County Abstract of accounts	Per set			1,000
	Sale of County fees and Charges (Finance Act)	Per Booklet			1,000
	Sale of County Laws	Per Set			1,500
	Sale of County Minutes	Per Extract			200
	Sale of County gazette	Per booklet			200
	Dishonored Cheques	Each			5,000
978	<b>County Markets</b>				
	Market Stand fees (market days)	Per			50
	Market Stand fees (other days)				0
	County public toilets	Per entry			10
979	<b>Towing charges</b>				

	Unloaded Saloon car/matatu/pickup/taxi/small van beyond 1 KM radius				Min ,3000 or 120% AA rate
	Unloaded truck/lorry/bus/canter/minibus 1 KM radius				Min 5,000 or 120% AA rate
	Unloaded Saloon car/matatu/pickup/taxi/small van beyond 1 KM radius				150% AA rate or as charged by provider
	Unloaded truck/lorry/bus/canter/minibus				150% AA rate or as charged by provider
	beyond 1 KM radius				150% AA rate or as charged by provider
	Loaded saloon car/matatu/pickup/van/truck/lorry/bus/canter/minibus all areas				150% AA rate or as charged by provider
	Trailer loaded/unloaded in any area				150% AA rate or as charged by provider Min. 10,000
	Motor bike 1 KM radius				500
	Motor bike after 1 KM radius				Min. 2,000
	Clumping Penalty				
	Matatu/Taxis/Pick-ups/Saloon car				1,000
	Buses/Lorries/Mini-buses				2,000
	Motor cycle				300
	Impounding Fees				
	Matatu/Taxis/Pick-ups/Saloon car				3,000
	Buses/Lorries/Mini-buses				6,000
	Motor cycle				1,000
	Trailer				10,000
	Hand cart				500
	Bicycle				500
980	<b>MILK SELLERS</b>				
	5 Litres				5
	10 litres				10
	20 litres				20
	Milk Cess for companies – {as per dairy board regulation}				300
	Refuse collection per house hold per month	20	20	20	20
	Sewerage fee per house hold per month	20	20	20	20
	Hire of County plastic chairs/tables per day per item				10
981	<b>USER CHARGES PER MONTH</b>				
	Commercial services e.g. Banks and insurance companies				<b>1000</b>
	Distributors/ industries per trip				1,000
	Private Health Institutions				1,000
	Other large institutions e.g. KPLC, prisons, colleges per trip				2,000
	Filming movies within Embu County				10,000
982	<b>GENERAL CHARGES FOR NON-ANNUAL TRADERS</b>				
	<b>ITEM DESCRIPTION</b>	<b>UNIT OF MEASURE</b>	<b>CHARGES</b>		
	Freelance Trades	Per day	50		
	Freelance Traders	Per day	500		

	Freelance Traders	Per Annum	1,500		
	Freelance Traders with video/audio advertisement	Per day	100		
	Freelance Traders with video/audio advertisement	Per day	700		
	Freelance Traders with video/audio advertisement	Per Annum	1,700		
983	<b>FIRE VEHICLES TURN OUT FEES</b>				
	Turn out fees	Per instance		1,200	
	Standby per hour or part thereof	Per hour		1,000	
	Kilometers covered	Per kilometer		50	
	Portable pump turn out fee including transport	Per instance		2,500	
	Portable pump standby fee per hour or part thereof	Per hour		700	
	Standby fire engine during ceremonies	Per day		20,000	
	Standby fire engine during ceremonies outside the county	Per day		25,000	
	Standby Ambulance in a function	Per day		20,000	
	Standby Ambulance in a function outside the county	Per day		25,000	
	Responding to a fire drill	Per instance		15,000	
	Responding to a fire drill outside the County	Per instance		25,000	
984	<b>FIRE INSPECTION COMPLIANCE CERTIFICATE</b>				
				<b>CLASS A,B&amp;C</b>	<b>CLASS D</b>
	Large hotel or dealer			3,000	2,500
	Medium hotel or dealer			2,000	1,500
	Small hotel or dealer			1,000	500
	Health inspection certificate				1,500
985	<b>FIRE SAFETY INSPECTIONS</b>				
	Hyper supermarket premises, construction over an area of 625 m2				3,000
	Mega Store, Large multi-department store, premises area from 100 m2 to 624 m2				2,500
	Medium supermarket: from 100m2 to 299m2				2,000
	Large Trader, Shop, Retail Store or Personal Service: From 50m2 to 99m2				2,000
	Medium Trader, Shop or Retail Service: From 25m2 to 49m2				1,000
	General retail shop up to 17 m2 to 24m2				1,000
	Small Trader, Shop or Retail Service: Up to 17m2.				1,000
	Kiosk Light or Temporary Construction: Less than 5 m2.				500
	Other -Retail Traders, Stores, Shops				500
	Market and freelance traders	Free			Free

**THIRD SCHEDULE—HEALTH**

1000	<b>PUBLIC HEALTH, EXHAUSTER SERVICES, SLAUGHTER HOUSE CHARGES, CEMETRIES AND BURIAL GROUNDS, INSPECTION FOR REGISTRATION, SANITARY INSPECTION OF FOOD PREMISES PUBLIC HEALTH, MEDICALSERVICES, ATTACHMENT, GYNAECOLOGICAL/PAPSMEAR, CLINIC LABORATORY, MAIN THEATRE, MEDICAL EXAMINATIO, MEDICAL LEGAL, MORTUARY, NUTRITION, OCCUPATIONAL THERAPY ASSESMENT, OUTPATIENT, PAEDIATRIC FACILITY, PHARMACY, COMMUNITY REVOLVING PHARMACY, PHYSIOTHERAPY PLASTER TENDER ,THEATRE, AMENITY, ICU, ONCOLOGY, CT SCAN, MRI AND DIALYSIS FEES</b>				
<b>1101</b>	<b>PUBLIC HEALTH</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	CHEMICAL ,FOOD AND HYGIENE				
	LICENSE-(PER YEAR)				
	FOOD AND HYGIENE APPLICATION FORM	200	200	200	200
	MARKET STALLS, POSH MILLS BUTCHERY, FISH SHOP AND RETAIL SHOPS	2,300	2,100	1,300	800
	FISH SHOPS AND BUTCHERIES WITH KITCHEN,	4,600	2,300	2,100	1,600
	CANTEENS, RURAL DAIRIES, MILK BARS, SLAUGHTERS SLABS AND EATING-HOUSE	2,500	2,300	2,100	1,300
	MEMBERS 'CLUBS	5,000	5,000	5,000	5,000
	WAREHOUSES	5,000	3,500	2,500	2,500
	RESTAURANTS, GUESTHOUSES, LODGINGS, HOTELS, NIGHTCLUBS	5,300	4,300	2,300	1,500
	WHOLESALE	3,000	2,500	2,500	1,500
	SUPERMARKETS AND MINI-MATTS	10,000	10,000	10,000	10,000
	BAKERIES,BOTTLINGPLANTS,CANNING,PLANTS,CREAMERIES,AB ATTOIRS,FLOURMILLS,SUGAR FACTORIES, AND OTHER FOOD PROCESSING PLANTS	3,000	3,000	3,000	3,000
	TEA PROCESSING PLANTS	5,000	5,000	5,000	5,000
	WATER QUALITY CONTROL ANALYSIS(CHEMICAL/MICRO-BIOLOGICAL ANALYSIS)				
	(I)SHALLOW WELLS AND PIPED SCHEME	3,000	3,000	3,000	
	(ii) PRIVATE BOREHOLES(PER ANALYSIS)	50,000	5,000	5,000	
	(iii) WATER BOTTLING COMPANY	5,000	5,000	5,000	
	FOOD CONDEMNATION CERTIFICATE	2,000	2,000	2,000	2,000
	FRESH PRODUCE PACKAGING PLANTS(EXPORT) NON FOOD HYGIENE LICENSE	3,000	3,000	3,000	3,000
	MOTORCYCLE DEALERS PER ANNUM	1,000	1,000	1,000	1,000
	BEAUTY SHOPS PER ANNUM	1,000	500	500	250
	BOUTIQUE PER ANNUM	1,000	500	500	250
	BOOK SHOPS PER ANNUM	1,000	500	500	250
	HARDWARE PER ANNUM	1,000	500	500	500
	TRANSPORTERS (BOOKINGOFFICES), PETROLSTATIONS, GARAGE, BANKS AND SACCOS PER ANNUM	3,000	1,000	1,000	1,000
	STUDIOSHOP, MUSICSHOP, VIDEOGAMES, INDOORGAMES, TIMBERYARD, TAILORING SHOP M-PESA	1,000	1,000	1,000	1,000
	SALOON/BARBER SHOPS PER ANNUM	1,000	500	250	250
<b>1102</b>	<b>FOOD HANDLER EXAMINATION FEE (CERTIFICATE)</b>				
	VISIT (VALID FOR 6 MONTHS)	600	600	600	600
	TYPHOID VACCINATION(VALID 3 YEARS)	1,200	1,200	1,200	1,200
	LIQUOR LICENSING INSPECTION FOR ISSUANCE OF HEALTH CLEARANCE				
	APPLICATION	1,000	1,000	1,000	1,000
	ON BAR	3,500	3,500	3,500	3,500
	WINES AND SPIRITS-DISTRIBUTOR/DEPORT	5,000	5,000	5,000	5,000
	NIGHT CLUB	5,000	5,000	5,000	5,000
	WINES AND SPIRITS-WHOLESALE	5,000	5,000	5,000	5,000
	WINES AND SPIRITS-RETAIL	3,500	3,500	3,500	3,500
	SUPERMARKET	5,000	5,000	5,000	5,000
	DISTILLATION	20,000	20,000	20,000	20,000
<b>1103</b>	<b>EXHAUSTER SERVICES</b>				
	PRIVATE PREMISE/PUBLIC INSTITUTIONS WITHIN 5KM FROM CBD	5,000	5,000	5,000	5,000
	(I)PRIVATE PREMISE/PUBLIC INSTITUTIONS	8,000	8,000	8,000	8,000
<b>1104</b>	<b>BEYOND5KMFROMCBD</b>				
	EXHAUSTER REGISTRATION FEE	3,000	3,000	3,000	3,000



<b>1105</b>	<b>SLAUGHTER HOUSE CHARGES</b>				
	<b>COLD STORAGE CHARGES PER CARCASS</b>				
	I)UPTO10KGSPERDAY	500	500	500	500
	II)BETWEEN11KGSTO50KGSPERDAY	1,000	1,000	1,000	1,000
	III)OVER50KGSPERDAY	1,500	1,500	1,500	1,500
	(E)SALE OF MANURE(PER TON)	1,000	1,000	1,000	1,000
	(F)HIDES STORAGE PER PIECE	200	200	200	200
	(G)SKINS STORAGE PER PIECE	200	200	200	200
	SKINCESS PER TOWITHIN5KMFROMCBD	500	500	500	500
<b>1106</b>	<b>CEMETRIES AND BURIAL GROUNDS</b>				
	BURIAL SITE FEES FOR ADULTS	1,000			
	BURIAL SITE FEES FOR CHILDREN	500			
	BURIAL CLEARANCE	200			
	BURIAL OF DESTITUTE/UNCLAIMED BODIES	2,000			
	BURIAL OF NON-RESIDENTS	2,000			
	EXHUMATION	10,000	10,000	10,000	10,000
	HEALTH INSPECTION CERTIFICATE FOR EXPORT	5,000	5,000	5,000	5,000
<b>1107</b>	<b>INSPECTION FOR REGISTRATION-ANNUAL</b>				
	PRIVATE HOSPITALS	15,000	10,000	8,000	5,000
	NURSING HOMES	15,000	10,000	8,000	5,000
	PRIVATE CLINICS	8,000	5,000	5,000	3,000
	PHARMACIES/CHEMISTS/LABORATORY	8,000	5,000	5,000	3,000
	GYMNASIUM	6,000	5,000	4,000	3,000
	PRIVATE SCHOOLS, COLLEGES AND PUBLIC SECONDARY'S	8,000	5,000	4,000	3,000
	PREMISES PRE-USE INSPECTION FEE	2,000	2,000	2,000	2,000
	ILLEGAL DISCHARGE OF SEWAGE PENALTY-(PER OCCURRENCE)	50,000	50,000	50,000	50,000
	DRAINAGE INSPECTION REPORT	1,000	1,000	1,000	1,000
	CHILDREN HOMES	-	-	-	-
	SWIMMING POOLS AND BATHS				
	PUBLIC/PRIVATE SWIMMING POOLS AND BATHS	1,000	1,000	1,000	1,000
	FEES PER VISIT				
	ANIMAL BITE VACCINATION				
	SNAKE BITE	-	-	-	-
	DOG BITE	-	-	-	-
	SPRAYING RESIDENTIAL HOUSES PRIVATE				
	SERVICES{FUMIGATION}				
	CHARGE PER SACHET	2,500	2,500	2,500	2,500
	SCHOOL SANITARY INSPECTION FOR REGISTRATION (PER YEAR)	3,000	3,000	3,000	3,000
	APPROVAL OF BUILDINGS PLANS(PER APPROVAL)				
	RESIDENTIAL SINGLE STOREY	10,000	10,000	10,000	10,000
	RESIDENTIAL MULTI STOREY	25,000	25,000	25,000	25,000
	III)COMMERCIAL SINGLE STOREY	15,000	15,000	15,000	15,000
	IV)COMMERCIAL MULTI STOREY	25,000	25,000	25,000	25,000
	V)INDUSTRIAL	35,000	35,000	35,000	35,000
	INSPECTION OF BUILDING FOR OCCUPATION CERTIFICATE				
	HEALTH CLEARANCE FOR OCCUPATION OF PREMISE FOR HABITATION OR BUSINESS	10,000	10,000	8,000	5,000
	HEALTH CLEARANCE FOR RE-OPENING	10,000	10,000	8,000	5,000
	TRADE PREMISES AFTER CLOSURE DUE TO IN SANITARY CONDITIONS.				
	VETTING CHANGE OF USE PER DEVELOPMENT PLAN APPROVAL	15,000	15,000	15,000	10,000
<b>1108</b>	<b>SANITARY INSPECTION OF FOOD PREMISES FOR HYGIENE LICENSING</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	I)FOOD WHOLESALERS	1,000	1,000	1,000	1,000
	II)RESTAURANT/EATING HOUSE	1,000	1,000	1,000	1,000
	III)FOOD SHOP RETAILING	500	500	500	500
	IV)LODGING ROOMS	3,000	3,000	1,000	1,000
	V)COTTAGE	3,000	3,000	2,000	1,000
	VI)BEER DEPOT	1,000	1,000	1,000	1,000
	VII)SODA DEPOT/CONTAINER	1,000	1,000	1,000	1,000
	VIII)DAIRY/MILK BAR	1,000	1,000	1,000	1,000
	IX)SUPERMARKET	1,000	1,000	1,000	1,000
	X)FOOD WAREHOUSE	1,000	1,000	1,000	1,000

	XI)BUTCHERY	500	500	500	500
	XII)FOOD FACTORY	1,000	1,000	1,000	1,000
	XIII)BAKERY	1,000	1,000	1,000	1,000
	XIV)HOTELS	1,000	1,000	1,000	1,000
	XV)PROPRIETARY/MEMBER CLUB	1,000	1,000	1,000	1,000
	XVI)BAR	1,000	1,000	1,000	1,000
	XVII)CANTEEN	1,000	1,000	1,000	1,000
	XVIII)SLAUGHTERHOUSE	1,000	1,000	1,000	1,000
	XIX)SLAUGHTERS LAB	500	500	500	500
	<b>ROUTINE FOOD AND WATER SAMPLING</b>				
	I)FOOD SAMPLING	1,000	1,000	1,000	1,000
	II)WATER SAMPLING	1,000	1,000	1,000	1,000
<b>1109</b>	<b>PUBLIC HEALTH</b>				
	<b>TYPES OF BUSINESS</b>	<b>RATES PER LOCATION PER ANNUM</b>			
	AGROVETS				3,000
	AUTO MOBILE SHOPS				3,000
	ELECTRICAL/ELECTRONIC SHOPS				1,000
	BANKS				5,000
	MOBILE PHONE SHOPS				1,000
	COURIER SERVICE SHOPS				1,000
	CAR WASH				1,000
	FURNITURE SHOPS				1,000
	GAS SHOPS				1,000
	PRIVATE SCHOOLS				3,000
	PRIVATE OFFICES				1,000
	GODOWNS				3,000
	CASINOS				1,000
	CYBER CAFES				1,000
	HOSTELS				1,000
	PRIVATE MORTUARIES				3,000
	NON-FOOD FACTORIES				3,000
	DRIVING SCHOOLS				3,000
	YELLOW FEVER VACCINE (VALID FOR 10 YEARS)				3,500
<b>1110</b>	<b>MEDICAL SERVICES</b>	<b>LEVE L 5</b>	<b>LEVEL 4</b>	<b>LEVE L 3</b>	<b>LEVE L 2</b>
	<b>AMBULANCE HIRE</b>				
	WITHIN EMBU COUNTY	3,500	3,500	3,500	
	TO KARATINA HOSPITAL	4,000	4,000	4,000	
	TO CHOGORIA HOSPITAL	4,000	4,000	4,000	
	AMBULANCE DEPOSIT	-	-	-	
	TO KIJABE	14,000	14,000	14,000	
	TO KIKUYU	10,000	10,000	10,000	
	TO MWEA/KERUGOYA HOSPITAL	3,500	3,500	3,500	
	TO NYERI HOSPITAL	6,500	6 500	6,500	
	TO NAIROBI	9,500	9,500	9,500	
	TO THIKA	6,500	6,500	6,500	
	TO MERU HOSPITAL	6,500	6,500	6,500	
	TO K. U HOSPITAL	8,000	8,000	8,000	
	PRIVATE HIRE FROM, - TO OUTSIDE EMBU COUNTY	12,000	12,000	12,000	
	PRIVATE HIRE WITHIN EMBU COUNTY	5,000	5,000	5,000	
<b>1112</b>	<b>ATTACHMENT (THREE MONTHS INTERNSHIP PERIOD)</b>				
	ATTACHMENT FOR STUDENT	3,000	3,000	3,000	
	RESEARCH STUDENT	3,000	3,000	3,000	
<b>1113</b>	<b>DENTAL SERVICES</b>				
	PULPECTOMY	1,500	1,500		-
	PULPOTOMY	1,000	1,000		-
	PROPHYLAXIS	300	300		-
	POSTERIOR	4,000	4,000		-
	PARTIAL DENTURE REPAIRS	300	300		-
	PARTIAL DENTURE SINGLE TOOTH	900	900		-
	DENTAL LAB CONSULTATION	200	200		-
	FINE NEEDLE ASPIRATION	300	300		-

	MARSUPULISATION	1,000	1,000		-
	DENTALFILLING (MALGAM)	1,500	1,500		
	DENTAL FILLING (COMPOSITE)	2,000	2,000		
	ROOT CANAL(ANTERIOR)	3,000	3,000		
	ROOT CANAL (POSTERIOR)	4,000	4,000		
	DENTAL SCALING	1,000	1,000		
	DENTAL EXTRACTION (SIMPLE)	150	150		
	DENTAL EXTRACTION (DIFFICULT)	500	500		
	DENTAL STITCHING	300	300		
	BIO MECHANICAL PREPARATION	-	-		-
	OBTURATION	-	-		-
	PATIENTS REVIEW	-	-		-
	REFERRAL TO MAXILLOFACIAL	-	-		-
	SURGERY				
	DIRECT PULP CAP STAGE I	-	-		-
	DIRECT PULP CAP STAGE II	-	-		-
<b>1114</b>	<b>E.N.T</b>				
	SYRINGING ENT	300	300		-
	SUBMANDIBULAR GLAND EXCISION	3,000	3,000		-
	TONSILLECTOMY	3,000	3,000		-
	TRIMMING OF THE INFERIOR TUBINATES	3,000	3,000		-
	TRACHEOSTOMY	3,000	3,000		-
	TRACHEOSTOMY TUBE PRICE	2,500	2,500		-
	NASAL PACK	500	500		-
	NASAL SINUS SURGERY	3,000	3,000		-
	REMOVAL OF PACK	50	50		-
	POLYPECTOMY	3,000	3,000		-
	PARATIDECTOMY	3,000	3,000		-
	POSTERIOR NASAL PACK	1,500	1,500		-
	REMOVAL OF FB	300	300		-
	DIRECT LARYNGOSCOPY	3,000	3,000		-
	DESOPHAGOSCOPY	3,000	3,000		-
	ENDOSCOPY	2,000	2,000		-
	EUA/BIOPSY FOR PNS	3,000	3,000		-
	ENT PAEDIATRIC SURGERY	2,000	2,000		-
	EXCISIONS	3,000	3,000		-
	INCISION AND DRAINAGE ENT	300	300		-
	LATERAL RHINITOMY	3,000	3,000		-
	HYPOPHARYSCOPY	3,000	3,000		-
	I AND D GA	1,500	1,500		-
	CONSULTATION ENT	100	100		-
	CMD SUBMUCOSALDIATHEMY	3,000	3,000		-
	CHEMICAL CAUTERY	500	500		-
	BIOPSY LN/PUNCH	500	500		-
	BIOPSY UNDER LA	500	500		-
	ADENOTONSILLECTOMY	3,000	3,000		-
	ADENODETOMY	3,000	3,000		-
<b>1115</b>	<b>EYE</b>				
	REMOVAL OF FOREIGN BODY FROM THE EYE	300	300		-
	TEOPAD	30	30		-
	EYE SURGERY	1,000	1,000		-
	STITCHING LID	300	300		-
	GT ARTHROPINE 4%	50	50		-
	GULT GENTAPREDINISONE	50	50		-
	GULTPILOCUPINE 4%	50	50		-
	EPILATION	30	30		-
	EYE DROPS	50	50		-
	EYE IRRIGATION	50	50		-
	CONSULTATION EYE	100	100		-
	SURGERY	1,000	1,000		-
<b>1116</b>	<b>GYNAECOLOGICAL/PAP SMEAR CLINIC</b>				
	BREAST EXAMINATION	50	50		-
	CONE BIOPSY	2,500	2,500		-

	COLPOSCOPY	1,000	1,000		-
	INJECTION	100	50		-
	INJECTION SERVICE CHARGE	50	15		-
	TETANUS TOXOID INJ	50	50		-
	DICLOFENAC INJECTION 75MG	50	50		-
<b>1117</b>	<b>LABORATORY</b>				
	SERUM ALBUMIN	250	250	250	250
	ALKALINE PHOSPHATES	250	250	250	250
	ALT- SGPT	250	250	250	250
	AMNIOTIC FLUID SURFACTANT TEST	600	600	600	600
	ASOT TEST	250	250	250	250
	AST- SGOT	250	250	250	250
	BLOOD GROUPING	100	100	100	100
	BILIRUBIN LEVELS (TOTAL/DIRECT)	400	400	400	400
	BLEEDING TIME TEST	250	250	250	250
	BLOOD SUGAR	150	150	150	150
	BLOOD TRANSFUSION PER UNIT	300	300	300	300
	BLOOD CULTURE	1,800	1,800	1,800	1,800
	HEPATITIS A TEST	300	300	300	300
	HEPATITIS B SURFACE ANTIGEN TEST	250	250	250	250
	HEPATITIS C SURFACE ANTIGEN TEST	250	250	250	250
	BLOOD FOR VDRL KHAN	300	300	300	300
	BRUCELLA ANTIGEN TEST	200	200	200	200
	ALL CULTURE AND SENSITIVITY	2,000	2,000	2,000	2,000
	CREATININE	250	250	250	250
	CREATININE CLEARANCE TEST	600	600	600	600
	CSF GLUCOSE	300	300	300	300
	CYTOLOGY FINE NEEDLE ASPIRATE	1,000	1,000	1,000	1,000
	DIRECT COOMBS TEST	250	250	250	250
	DU TEST	250	250	250	250
	ERYTHROCYTE SEDIMENTATION RATE (ESR)	250	250	250	250
	ELECTROLYTES	600	600	600	600
	FAECAL OCCULT BLOOD	300	300	300	300
	FINE NEEDLE ASPIRATE (FNA)	1,500	1,500	1,500	1,500
	GAMMA GT	250	250	250	250
	H PYLORI	700	700	700	700
	HB TEST	300	300	300	300
	HVS FOR MICROSCOPY	300	300	300	300
	LFTS	2,000	2,000	2,000	2,000
	LIPID PROFILE	1,500	1,500	1,500	1,500
	MICRO PROTEIN	250	250	250	250
	ORAL GLUCOSE TOLERANCE TEST	500	500	500	500
	PAP SMEAR FOR CYTOLOGY	1,500	1,500	1,500	1,500
	PERIPHERAL BLOOD FILM	400	400	400	400
	PREGNANCY TEST	100	100	100	100
	PSA	1,500	1,500	1,500	1,500
	WET PREP PUS SWAB EAR/EYE/WOUND	200	200	200	200
	RHEUMATOID FACTOR	300	300	300	300
	SALMONELLA ANTIGEN TEST	600	600	600	600
	SEMEN ANALYSIS	1,000	1,000	1,000	1,000
	SERUM CALCIUM	300	300	300	300
	SKIN SNIPS FOR KOH	400	400	400	400
	SICKLING TEST	200	200	200	200
	STOOL FOR CHILDREN	100	100	100	100
	STOOL FOR OVA AND CYST	150	150	150	150
	SYNOVIAL FLUID FOR CULTURE	1,500	1,500	1,500	1,500
	TOTAL CHOLESTEROL	300	300	300	300
	TOTAL PROTEIN	250	250	250	250
	UREA/ELECTROLYTES BELOW 5YEARS	400	400	400	400
	UREA/ELECTROLYTES U/E/C	800	800	800	800
	UREA CLEARANCE TEST	400	400	400	400
	URINALYSIS	150	150	150	150
	CHOLERA ANTIGEN TEST	300	300	300	300

	INDIRECT COOMBS TEST	250	250	250	250
	HBAIC ANALYSIS	1,500	1,500	1,500	1,500
	FULL HAEMOGRAM	600	600	600	600
	VDRL	400	400	400	400
	CRAG TEST	1,500	1,500	1,500	1,500
	BONE MARROW ASPIRATE	1,000	1,000	1,000	1,000
	BLOOD SLIDE - BS FOR MPS	50	50	50	50
	URIC ACID	300	300	300	300
	C REACTIVE PROTEIN	1,000	1,000	1,000	1,000
	HIGH SENSITIVE C REACTIVE PROTEIN	1,200	1,200	1,200	1,200
	D-DIMER TEST	1,200	1,200	1,200	1,200
	COVID 19 ANTIGEN TEST	1,500	1,500	1,500	1,500
	THYROID FUNCTION TEST	2,000	2,000	2,000	2,000
	GENE XPERT TEST	FREE	FREE	FREE	FREE
	AFB MICROSCOPY	FREE	FREE	FREE	FREE
	TB LAM ANTIGEN TEST	FREE	FREE	FREE	FREE
	TB LAMP TEST	FREE	FREE	FREE	FREE
	PITC	FREE	FREE	FREE	FREE
	BLOOD SLIDE CHILDREN	FREE	FREE	FREE	FREE
<b>1118</b>	<b>MAIN THEATRE</b>				
	IUCD REMOVAL UNDER GA	1,500	1,500		-
	INTERLOCKING NAIL.	4,000	4,000		-
	I AND D UNDER GA	1,500	1,500		-
	I AND D UNDER LA	600	600		-
	HYPOSPADIAN REPAIR.	300	300		-
	HYDROCELE UNDER GA	3,000	3,000		-
	HERNIOTOMY CHILDREN UNDER GA	3,000	3,000		-
	HERNIORRAPHY UNDER GA	3,000	3,000		-
	HERNIORRAPHY UNDER LA	3,000	3,000		-
	HAEMORPHOIDECTOMY GA	3,000	3,000		-
	GLOVES THATRE	50	50		-
	GIVING SET.	50	50		-
	GIVING SET ( BLOOD)	70	70		-
	GAUZE PAD OF 10.	100	100		-
	EXTERNAL FIXATION UNDER GA	3,000	3,000		-
	EXCISION BIOPSY OF SALIVARY	3,000	3,000		-
	EUA GA	1,500	1,500		-
	DILATION AND CURATIVAGE GA	1,500	1,500		-
	DESTRUCTIVE DELIVERY	1,500	1,500		-
	DAY CASE MINOR SURGERY	1,000	1,000		-
	CYCOSCOPY	3,000	3,000		-
	CUTGUT SINGLE	100	100		-
	CUT DOWN UNDER LA	200	200		-
	CRANIOTOGMY ELEVATION OF SKULL	4,000	4,000		-
	COLOSTOMY	3,000	3,000		-
	CLEFT LPI/PALATE CLIENTS	8,000	8,000		-
	CLEFT LIP OPERATION AND PILATE	3,000	3,000		-
	CIRCUMCISION UNDER GA	1,500	1,500		-
	CIRCUMCISION	1,000	1,000		-
	CHORDCE REPAIR.	3,000	3,000		-
	CHEST TUBE UNDER LA	1,000	1,000		-
	CERVICAL REPAIR UNDER GA	1,500	1,500		-
	CATHETERIZATION LA	100	100		-
	CATHETER	100	100		-
	HME FILTER	300	300		-
	BURST ABDOMINAL REPAIR LA	600	600		-
	BURST ABDOMEN GA.	1,500	1,500		-
	B.T.L BILATERAL TUBALYCTIA	1,500	1,500		-
	BRANULA.	50	50		-
	BONE MARROW LA PROCEDURE	200	200		-
	BIOPSY UNDER LA.	600	600		-
	BIOPSIES GA	1,500	1,500		-

BIOPSIES AND STITCHING GA.	1,500	1,500	-
APPENDICECTOMY UNDER GA	3,000	3,000	-
AMPUTATION UNDER GA.	3,000	3,000	-
ANAESTHESIA.	1,000	1,000	-
AGICIES OF TENDER UNDER LA	1,000	1,000	-
AGICIES OF TENDER UNDER GA	2,500	2,500	-
I.V FLUID PER BOTTLE	100	100	-
K KNAIL OWN NAIL	3,000	3,000	-
K NAIL UNDER GA	6,500	6,500	-
K WIRE UNDER GA	3,000	3,000	-
LAPARATOMES UNDER GA	3,000	3,000	-
LUMBER PUNCTURE LA.	100	100	-
MAJOR OPERATION.	3,000	3,000	-
MAJOR SKIN GRAFTING.	3,000	3,000	-
MANIPULATION REDUCTION	500	500	-
MANUAL ANNUAL DILATION MAD	1,000	1,000	-
MANIPULATION ANDREDUCTION GA	1,000	1,000	-
MASTECTOMY GA	3,000	3,000	-
MC DONALD STITCH GA	1,500	1,500	-
MINOR OPERATION GA.	1,500	1,500	-
MINOR OPERATION LA	600	600	-
MINOR OPERATION UNDER LA	1,000	1,000	-
MURSIPIALIZATION GA	1,500	1,500	-
MYOMECTOMY GA	3,000	3,000	-
NEOCYSTOSTOMY.	3,000	3,000	-
NEPHRECTOMY.	3,000	3,000	-
NG TUBE DRAIN	100	100	-
NG TUBE FIXATION LA	100	100	-
NYLON PER PIECE	50	50	-
OPEN REDUCTION OWN PLATES/WIRE	3,000	3,000	-
OPERATION UNDER 5YEARS	1,500	1,500	-
ORCHIDOPLEX/CHILDECTOMY	3,000	3,000	-
ORHIDOPHXY.	3,000	3,000	-
PAEDIATRIC SURGERY G WARD	2,000	2,000	-
PLAING UNDER GA OWN PLATE	3,000	3,000	-
POLYPECTOMY GA.	1,500	1,500	-
PYELOPLASTY	3,000	3,000	-
REMOVAL OF EXTERNAL FIXATION	1,500	1,500	-
REMOVAL OF EXTERNAL FIXATOR	1,500	1,500	-
REMOVAL OF FOREIGN BODY	1,500	1,500	-
REMOVAL OF K.WIREUNDER GA	1,500	1,500	-
REMOVAL OF PLACENTA GA.	1,500	1,500	-
REMOVAL OF TYROGLOID CYST	2,500	2,500	-
SALPHINGOTOMY UNDER GA	3,000	3,000	-
SEQUESTRECTOMY GA	3,000	3,000	-
SILK SINGLE	150	150	-
SKIN GRAFT GA MINOR	1,500	1,500	-
SPINAL BLOCK ANAETHESIA	1,000	1,000	-
SPINAL NEEDLE.	200	200	-
SPLENECTOMIES GA.	3,000	3,000	-

	STERILE GLOVES PER PAIR	50	50		-
	SUBTOTAL HYSTERECTOMY GA	3,000	3,000		-
	WIRING OF PATELLAS GA.	1,500	1,500		-
	WIDE EXCISION GA	1,500	1,500		-
	VICRYL SINGLE	200	200	200	
	MAJOR OPERATION.	4,000	4,000		-
	VAGOTOMY/DRAINAGE/A,ASTP,PSOS	4,000	4,000		-
	VACUUM EXTRATION LA	500	500		-
	URINE BAG.	100	100		-
	URINARY DIVERSION.	3,000	3,000		-
	URETHROPLASTY.	3,000	3,000		-
	UNDER WATER SEAL DRAINAGE	1,500	1,500		-
	TORSION OF TESTES EXPLORATION.	3,000	3,000		-
	THYROIDECTOMY GA.	3,000	3,000		-
	THREE WAY CATHETER.	100	100		-
	TARSAL PLATE NOTATION LA.	500	500		-
	TOTAL ABDOMINAL HYSTERECTOMY	4,000	4,000		-
	SYRINGES MAIN THEATRE	30	30		-
	SURGICAL TOILET MAJOR UNDER LA	3,000	3,000		-
	SURGICAL TOILET MINOR UNDER GA	1,500	1,500		-
	SURGICAL CELL.	900	900		-
	SURGICAL BLADE EACH	20	20		-
	SUPRAPUBLIC CYSTOMY LA	600	600		-
	BILATERAL TUBE LIGATION (THEATRE)	1,500	1,500		-
	POS PASSAGE OF SOUNDS GA	1,500	1,500		-
	PROSTATECTOMY UNDER GA.	4,000	4,000		-
	SPINAL BLOCK ANAESTHESIA MAT	1,000	1,000		-
	SPINAL NEEDLE MAT	200	200		-
	CORD CLAMP	40	40		-
	CUTGUT	100	100		-
	GAUZES 10 PIECES	100	100		-
	VICRYL	200	200		-
	ANAESTHESIA	1,000	1,000		-
	SURGICAL BLADE	20	20		-
	BRANULA MAT	50	50		-
	URINE BAG	100	100		-
	NYLON	100	100		-
	CEASERIAN SECTION	3,000	3,000		-
<b>1119</b>	<b>MEDICAL EXAMINATION</b>				
	AGE/MENTAL ASSESSMENT	500	500	500	
	INSURANCE FORMS FILLING	1,500	1,500	1,500	
	NSSF ENVALIDITY CLAIM FORM	1,500	1,500	1,500	
	MEDICAL BOARD	1,500	1,500	1,500	
	MEDICAL EXAMINATIONS PHYSICAL	500	500	500	
	WORKMANS COMPENSATION	1,500	1,500	1,500	
<b>1120</b>	<b>MEDICAL LEGAL</b>				
	VERIFICATION OF MEDICAL RECORDS	1,000	1,000	-	
	MEDICAL REPORT	1,000	1,000	-	
	MEDICAL CERTIFICATES	500	500	-	
	MARRIAGE MED EXAM	1,000	1,000	-	
	P3 FILLING			-	
	ATTACHMENT	2,000	2,000	-	
	BIRTH AND DEATHS VERIFICATION	200	200	200	
<b>1121</b>	<b>MISCELANEOUS STORE</b>				
	CONDEMNED FOODSTUFF SALE	400	400	400	
	DAMAGES OF ITEMS	1,000	1,000	1,000	
	DEPOSIT TENDER PAYMENT	1,000	1,000	1,000	
	CARTON ONE	20	20	20	
	BUCKET/JERIAN 20L	100	100	100	
	KITCHEN PEELING (PER MONTH)	500	500	-	
	HIRE LECTURE HALL PER DAY	3,000	3,000	-	
	HIRING OF LAPTOP COMPUTER PER DAY	1,000	1,000	-	
	GUNNY BAGS	15	15	-	

	PHOTOCOPY	3	3	3	
	PERSONAL PACK FOR AMENITY	1,000	1,000	1,000	
	RENT FOR HOSP. KIOSK (PER MONTH)	3,000	2,500	2,000	
	STAFF WELFARE	1,000	1,000	1,000	
	MISCELLANEOUS CLEANSING	100	100	100	
	UNDER SEAL KIT	4,000	4,000	4,000	
	JERICAN 5 LITRES	20	20	20	
<b>1122</b>	<b>MORTUARY</b>				
	BROUGHT IN DEAD B.I.D ( PER DAY)	300	300	300	
	BODIES FROM OTHER HOSPITALS ( PER DAY)	500	500	500	
	BODY - PER DAY FROM WARD	200	200	200	
	LAST OFFICE - HOME/POLICE CASES	300	300	300	
	LAST OFFICE FOR OUTSIDE CASES	200	200	200	
	INFECTION CONTROL	50	50	50	
	EMBALMENT 7 DAYS PERIOD	3,100	3,100	3,100	
	EMBALMENT UNDER 5YRS	2,100	2,100	2,100	
	POSTMORTEM	3,000	3,000	3,000	
<b>1123</b>	<b>NUTRITION</b>				
	REPLACE DIABETIC NUTRITION POWDER	1,800	1,800	1,800	
	SHAKE				
	REPLACE NUTRITIONAL POWDER SHAKE	1,500	1,500	1,500	
	NUTRITION CONSULTATION	50	50	50	
	FORMULA FEEDS PER TIN	1,000	1,000	-	
	LIFEGAIN DIETARY SUPPLEMENT 300G	2,000	2,000	2,000	
<b>1124</b>	<b>OCCUPATIONAL THERAPY</b>				
	DEVELOPMENTAL EVALUATIONS	-	-	-	
	HEALTH EDUCATION	-	-	-	
	DIABETIC FOOT CARE TRAINING	-	-	-	
	DEVELOPMENTAL SKILLS TRAINING	-	-	-	
	ADLS TRAINING	-	-	-	
	SOCIAL SKILLS TRAINING	-	-	-	
	SPLINTING	-	-	-	
	PRESSURE GARMENTS	-	-	-	
	SENSORY INTEGRATION	-	-	-	
	THERAPEUTIC EXERCISES AND ACTIVITIES	-	-	-	
	BEHAVIOR MODIFICATION TRAINING	-	-	-	
	VOCATIONAL ASSESSMENT AND TRAINING	-	-	-	
	PATIENT TRANSFERS TRAINING	-	-	-	
	ENVIRONMENTAL ADAPTATION AND MODIFICATIONS	-	-	-	
	COMMUNITY INTEGRATION	-	-	-	
	ASSESSMENT AND FITTING OF SPECIAL AIDS	-	-	-	
	COMPENSATORY SKILLS TRAINING	-	-	-	
	SPEECH ASSESSMENT AND TRAINING	-	-	-	
	PAEDIATRIC OT	100	100	100	
	INITIAL ASSESSMENT O.T	300	300	300	
	PHYSICAL DYSFUNCTION OT OPD	100	100	100	
	SPECIAL AIDS (OT ADULT UPPER EXTRIMITY)	1,500	1,500	1,500	
	PHYSICAL DYSFUNCTION OT INPATIENT	100	100	100	
	SPECIAL AID(OT)PHILADEPHIA	3,000	3,000	3,000	
	CERVICAL COLLAR				
	DEVELOPMENTAL STIMULATION	-	-	-	
	AMENITY OT SERVICES	200	200	200	
	O.T PRIVATE SERVICES	400	400	400	
	CASTING PEADIATRICS	300	300	300	
	SPECIAL AIDS O.T CHILDREN	1,000	1,000	1,000	
	SPECIAL AIDS (O.T ADULT LOWER EXTRIMITY)	2,000	2,000	2,000	
	MASSAGE	-	-	-	
	ELECTRICAL STIMULATION	-	-	-	
	THERAPEUTIC ACTIVITY	-	-	-	
	SPECIAL SCHOOL/EDUCATION	300	300	300	
<b>1125</b>	<b>ASSESMENT</b>				
	PEDIATRIC OT INPATIENT	100	100	100	
	HAND THERAPY	-	-	-	



	PSYCHIATRY OT	100	100	100	
	DRIVERS ASSESSMENT	-	-	-	
<b>1126</b>	<b>ORTHOPAEDIC</b>				
	APDK	1,000	1,000	1,000	
	CONSULTATION ORTHOPAEDIC	200	200	100	
	CERVICAL COLAR CHILDREN	500	500	500	
	EVAFOAM SHEET	500	500	500	
	KNEE CAPS	250	250	250	
	INSOLES PAIR ADULT	400	400	400	
	INSOLES PAIR CHILDREN	200	200	200	
	WALKING CANE METALLIC	300	300	300	
	WALKING CANE WOODEN	150	150	150	
	WALKING FRAME ADULT	2,000	2,000	2,000	
	WALKING FRAME CHILD	1,000	1,000	1,000	
	TRIPOD STAND	700	700	700	
	SURGICAL BOOT PAIR	2,000	2,000	2,000	
	SURGICAL BOOT SINGLE	1,500	1,500	1,500	
	STEEN BEEK ABDUCTION BRACE	1,000	1,000	1,000	
	T-STRAPS	100	100	100	
	THORACO-LUMBER CORSET	3,500	3,500	3,500	
	RAISING PER IN CH	100	100	100	
	PROSTHETIC FOOT	4,000	4,000	4,000	
	POLYPROPYLENE SHEET	2,000	2,000	2,000	
	MAJOR REPAIR	400	400	400	
	MCR SHEET	300	300	300	
	MINOR REPAIR CHILD	200	200	200	
	METALIC AXILLARY CRUTCHES	1,200	1,200	1,200	
	POP PER ROLL	300	300	300	
	POP POWDER 50KG	1,500	1,500	1,500	
	CRUTCHES CHILDREN	250	250	250	
	CERVICAL COLLAR ADULT	1,000	1,000	1,000	
	TLISO ADULT	2,500	2,500	2,500	
	TLISO CHILDREN	1,800	1,800	1,800	
	SERVICE CHARGE	150	150	150	
	CRUTCHES ADULT	400	400	400	
	ALLUMINIUM CRUTCHES	1,500	1,500	1,500	
	BELOW KNEE PROSTHESIS	10,000	10,000	10,000	
	ELBOW CRUTCHES PAIR	1,000	1,000	1,000	
	ELBOW CRUTCHES SINGLE	500	500	500	
	SPLINT-MARMAID CHILD	1,000	1,000	1,000	
	SPLINT-WRIST DROP	300	300	300	
	BILATERAL A/K BRACE/KAFOS	3,000	3,000	3,000	
	UNILATERAL A/K BRACE/KAFOS	1,500	1,500	1,500	
	KNEE BRACE	1,500	1,500	1,500	
	BILATERAL BK BRACE ADULT/AFOS	2,500	2,500	2,500	
	UNILATERAL BK BRACE ADULT / AFO	1,000	1,000	1,000	
	UNILATERAL BK BRACE CHILDREN / AFOS	500	500	500	
	BILATERAL BK BRACE CHILDREN / AFOS	1,000	1,000	1,000	
	EXEMPTIONS ORTHOPEADICS	-	-	-	
<b>1127</b>	<b>OUTPATIENT</b>				
	REGISTRATION	200	500	150	50
	NEBULIZATION	100	100	100	
	NORMAL SALINE	150	150	150	
	OXYGEN THERAPY	200	200	200	
	SEARCH FOR SERIAL NUMBER	100	100	100	
	POST RAPE CARE	4,000	4,000	4,000	
	VAGINAL EXAMINATION	100	100	100	
	SURGICAL TOILET OPD	500	500	500	
	STITCHING EMERGENCY	300	300	300	
	STITCHING REMOVAL	50	50	50	
	EXCISION OPERATION LA	500	500	500	
	GASTRIC LAVAGE	500	500	500	
	5% DEXTROSE	80	80	80	

	50% DEXTROSE	120	120	120	
	ANTIRABIES VACCINE	500	500	500	
	DRESSING GENERAL	100	100	100	
	INCISION AND DRAINAGE OPD	500	500	500	
	DRESSING	50	50	50	
	REMOVAL OF STITCHES OPD	50	50	50	
	CIRCUMCISION OPD	1,000	1,000	1,000	
	CATHETERIZATION OPD	200	200	200	
	SYRINGE	30	30	30	
	BRANULAR	50	50	50	
	INJECTION OWN DRUG	50	50	50	
	CLEANSING / DISINFECTION - DOPC	-	-	-	
<b>1128</b>	<b>PAEDIATRIC</b>				
	BED CHARGES - PAEDIATRIC WARD	200	200	200	
<b>1129</b>	<b>FACILITY PHARMACY</b>				
	<i>DESCRIPTION</i>	<i>AMOUNT</i>	<i>AMOUNT</i>	<i>AMOUNT</i>	<i>AMOUNT</i>
		<i>KSH.</i>	<i>KSH.</i>	<i>KSH.</i>	<i>KSH.</i>
	ACYCLOVIR 400MG TABS (PER TAB)	10	10	10	10
	ACYCLOVIR OINTMENT	130	130	130	130
	ADRENALINE INJ (AMP)	30	30	30	30
	ALBENDAZOLE 400MG PER TAB	15	15	15	15
	AMIKACIN 250MG/ML	130	130	130	130
	AMINOPHYLLINE INJECTION	30	30	30	30
	AMITRIPTYLINE 25 MG TABS (LAROXYL) PER DOSE	40	40	40	40
	AMOXCYLAV 375MG PER DOSE	260	260	260	260
	AMOXICILLIN 250MG CAPS PER DOSE	100	100	100	100
	AMOXICILLIN 125MG/5ML SYRUP	60	60	60	60
	AMOXYCLAV 228MG/5ML SUSP	240	240	240	240
	AMOXYCLAV 625 MG PER TAB	25	25	25	25
	AMPICILLIN/CLOXACILLIN 250MG/5ML SYRUP	70	70	70	70
	ANTACID TABS	10	10	10	10
	ANTI D 150 UG /ML EACH 2ML VIAL	7,400	7,400	7,400	7,400
	ANTI SNAKE VENOM	6,800	6,800	6,800	6,800
	ASPIRIN 300MG TABS	10	10	10	10
	ATENOLOL 50MG TAB EACH	2	2	2	2
	ATROPINE EYE DROPS 1%	200	200	200	200
	ATROPINE INJ PER AMP	50	50	50	50
	ATROVENT INHALATION	1,800	1,800	1,800	1800
	BACTACEF 1GM INJ	370	370	370	370
	BECLOMETHASONE INHALER	270	270	270	270
	CHLORPHENIRAMINE 4MG TABS DOSE	10	10	10	10
	CHLORPHENIRAMINE INJ	30	30	30	30
	CHLORPROMAZINE 100MG TABS (LARGACTIL) PER DOSE	30	30	30	30
	CIPROFLOXACIN 250MG 30S	100	100	100	100
	CIPROFLOXACIN 500MG 14S	100	100	100	100
	CIPROFLOXACIN INJ. PER BOTTLE	150	150	150	150
	CLOTRIMAZOLE CREAM	50	50	50	50
	CLOTRIMAZOLE PESSARIES	40	40	40	40
	COMBIVENT INHALATION	150	150	150	150
	COTRIMOXAZOLE 480MG (SEPTRIN) TABS	40	40	40	40
	COTRIMOXAZOLE (SEPTRIN) SYRUP	40	40	40	40
	DAPSONE TABS EACH	2	2	2	2
	DARROWS HALF STRENGTH I.V FLUID - BOTTLE	100	100	100	100
	DEXAMETHASONE 0.5MG PER TAB	2	2	2	2

DEXAMETHASONE INJECTION	50	50	50	50
DEXTRAN I.V PER BOTTLE	700	700	700	700
DEXTROSE 5% I.V PER BOTTLE	80	80	80	80
DIAZEPAM 5MG TABS	30	30	30	30
DIAZEPAM INJ	50	50	50	50
DICLOFENAC 50MG TABS - PER 15S	30	30	30	30
DICLOFENAC 75MG INJ (AMPL)	10	10	10	10
DICLOFENAC INJ IN WARD	30	30	30	30
DICLOFENAC SUPPOSITORIES EACH	50	50	50	50
DIGOXIN TABS - PER 30S	90	90	90	90
DIHYDROCODEINE 30MG TABS EACH	15	15	15	15
DOXYCYCLINE 100MG CAPS PER DOSE	65	65	65	65
ENALAPRIL 5MG PER TAB	4	4	4	4
ERYTHROMYCIN 125MG/ML SUSPENSION	100	100	100	100
IMIPRAMINE TABS PER DOSE	30	30	30	30
INSULIN (MIXTARD) 30/70	400	400	400	400
INSULIN PER JAB	40	40	40	40
INSULIN SOLUBLE PER VIAL	200	400	400	400
INSULIN SYRINGE EACH	15	15	15	15
KETACONAZOLE 200MG TAB EACH	7	7	7	7
KETAMINE INJ. 50MG/ML(VIAL)	180	180	180	180
KY JELLY(PER TUBE)	205	205	205	205
LEVOTHYROXINE TABS 100MG	80	80	80	80
LIGNOCAINE INJ PER JAB	20	20	20	20
LIGNOCAINE INJ PER VIAL	50	50	50	50
LIGNOCAINE/ADRENALINE (D.CART)	30	30	30	30
LOPERAMIDE2MG (IMODIUM) CAPS DOSE	65	65	65	65
MAGNESIUM SULPHATE INJ. 50%	380	380	380	380
MANNITOL BOTTLE	380	380	380	380
MEBENDAZOLE TABS	30	30	30	30
METFORMIN 500MG TAB EACH	3	3	3	3
METHYLDOPA 250MG TABS EACH	5	5	5	5
METOCHLOPROPAMIDE (PLASIL)INJ	50	50	50	50
METOCHLOPROPAMIDE10MG TABS PER DOSE	40	40	40	40
METRONIDAZOLE 200MG TABS PER 30S	30	30	30	30
METRONIDAZOLE I.V PER BOTTLE	70	70	70	70
METRONIDAZOLE SYRUP	50	50	50	50
MICROFENTANYL INJ (AMP)	210	210	210	210
MORPHINE 10MG/ML SYRUP 100ML	600	600	600	600
MORPHINE INJ PER AMP	100	100	100	100
MULTIVIT TABS PER 30S	30	30	30	30
NALIDIXIC ACID TABS PER DOSE	65	65	65	65
QUININE 300MG TABS DOSE	95	95	95	95
QUININE DROPS	130	130	130	130

QUININE INJ	40	40	40	40
RANITIDINE 150MG TAB EACH	7	7	7	7
RANITININE 25MG/ML INJ EACH	20	20	20	20
SALBUTAMOL 4MG TAB DOSE	30	30	30	30
SALBUTAMOL INHALER PER PUFF	65	65	65	65
SALBUTAMOL NEBULIZER SOLUTION	600	600	600	600
SALBUTAMOL SYRUP	30	30	30	30
SENNA TABS	55	55	55	55
SILVERSULPHADIAZINE CREAM TIN 100G	130	130	130	130
SODIUM BICARBONATE AMP	140	140	140	140
SUXAMETHONIUM (SCOLINE ) CL.INJ	45	45	45	45
TETRACYCLINE EYE OINTMENT (T.E.O).	30	30	30	30
TETRACYCLINE SKIN OINTMENT	40	40	40	40
THIOPENTONE INJ 500MG VIAL	300	300	300	300
TINIDAZOLE 500MG TABS DOSE	50	50	50	50
TRANEXAMIC ACID 500MG AMP	200	200	200	200
VITAMIN B COMPLEX TABS	30	30	30	30
VITAMIN B12 INJ VIAL	40	40	40	40
VITAMIN K 10MG/ML INJ (ADULT)	150	150	150	150
VITAMIN K 2MG/ML INJ (PAEDS)	190	190	190	190
WHITEFIELD OINTMENT	30	30	30	30
XYLOCAINE PUMP SPRAY (50MLS)	1,920	1,920	1,920	1,920
ZINC SULPHATE 20MG PER TAB	3	3	3	3
ZINC SULPHATE EYE DROP	110	110	110	110
BENZATHINE PENICILINE 2.4M.U. INJ	65	65	65	65
BENZHEXOL 5MG TABS ( ARTANE) PER DOSE	30	30	30	30
BENZYL BENZOATE 25% LOTION	70	70	70	70
BENZYL PENICILLIN 1M.U. (CR.ADULT)	30	30	30	30
BENZYL PENICILLIN 5M.U. (CR.ADULT)	50	50	50	50
BETAMETHASONE CREAM	50	50	50	50
BRUFEN 200MG TABS	30	30	30	30
BUPIVACAINE HEAVY SPINAL 5MG	80	80	80	80
BUPIVACAINE PLAIN PER AMPOULE	500	500	500	500
BUSCOPAN 10MG TABS	4	4	4	4
CALAMINE LOTION	80	80	80	80
CALCIUM GLUCONATE INJ	130	130	130	130
CAPTOPRIL 25MG TABLET	5	5	5	5
CARBAMAZEPINE 200MG PER TAB	4	4	4	4
CARBIMAZOLE 5MG TABS EACH	5	5	5	5
CEFTRIAZONE 1G INJ	100	100	100	100
CERTRIAXONE 250MG INJ	100	100	100	100
CHLOPROMAZINE INJ 50MG/ML (AMP)	50	50	50	50
CHLORAMPHENICOL 1GM INJ PER VIAL	50	50	50	50
CHLORAMPHENICOL CAPS 250MG EACH	5	5	5	5

CHLORAMPHENICOL SYRUP	50	50	50	50
CHLORPHENIRAMINE 2MG/5ML SYRUP	30	30	30	30
ERYTHROMYCIN 250MG PER DOSE	130	130	130	130
FANSIDAR (3TABS)	40	40	40	40
FERROUS SULFATE 200MG TABS PER 30S	30	30	30	30
FLUCLOXACILLIN 250MG CAPS DOSE	150	150	150	150
FLUCLOXACILLIN 250MG INJ PER VIAL	65	65	65	65
FLUCONAZOLE (DIFLUCAN) INJ 2MG/ML/100ML I.V	200	200	200	200
FLUCONAZOLE 200MG EACH	20	20	20	20
FLUPETHIXOL DECANOATE 20MG/ML	1,200	1,200	1,200	1200
FLUPHENAZINE 25MG/ML (MODECATE) INJ	130	130	130	130
FOLIC 5MG TABS	30	30	30	30
FRUSEMIDE /LASIX TAB EACH	1	1	1	1
FRUSEMIDE INJ (AMP)	50	50	50	50
GENTAMYCIN 20MG/2ML AMP	50	50	50	50
GENTAMYCIN 80MG/2ML AMP	30	30	30	30
GENTAMYCIN EYE DROPS	30	30	30	30
GLIBENCLAMIDE 5MG PER TAB	2	2	2	2
HALOPERIDOL 50MG/ML INJ (AMP)	400	400	400	400
HALOPERIDOL 5MG (SERENACE) PER TAB	2	2	2	2
HARTMANN'S PER BOTTLE	80	80	80	80
HEPARIN INJ 5000IU/ML	600	600	600	600
HYDRALAZINE 25MG TABLETS EACH	4	4	4	4
HYDRALLAZINE 20MG INJ	640	640	640	640
HYDROCHLOTHIAZIDE 50MG TABS PER 30S	30	30	30	30
HYDROCORTISONE 1% CREAM	50	50	50	50
HYDROCORTISONE EYE DROPS	1,140	140	140	140
HYDROCORTISONE INJ	40	40	40	40
HYOSCINE BUTYLBROMIDE (BUSCOPAN) INJ	50	50	50	50
NALOXONE INJ 0.4/ML	400	400	400	400
NEOSTIGMINE 2.5MG/ML	50	50	50	50
NIFEDIPINE 20MG TABS EACH	2	2	2	2
NITROFURANTOIN 100MG TAB DOSE	40	40	40	40
NORFLOXACIN 400MG PER TAB	5	5	5	5
NORMAL SALINE PER BOTTLE	80	80	80	80
NYSTATIN ORAL DROPS (BOTTLE)	80	80	80	80
OMEPRazole 20MG EACH	3	3	3	3
ORS PER SATCHET	15	15	15	15
OXYTOCIN INJ (AMP)	26	26	26	26
PANCURONIUM BROMIDE 2MG/ML INJ	100	100	100	100
PARACETAMOL 500MG TABS DOSE	30	30	30	30
PARACETAMOL INJ PER VIAL	100	100	100	100
PARACETAMOL SUPPOSITORIES 125MG EACH	15	15	15	15
PARACETAMOL SYRUP	30	30	30	30

	PETHIDINE PER AMP	100	100	100	100
	PHARMACY RESEACH AND ATTACHMENT	1,000	1,000	1,000	1,000
	PHENOBARBITONE 30MG TAB EACH	1	1	1	1
	PHENOBARBITONE INJ	530	530	530	530
	PHENYTOIN (EPANUTIN) INJ 250MG/5ML	310	310	310	310
	PHENYTOIN INJ	300	300	300	300
	PHENYTOIN SODIUM 50MG TABS EACH	2	2	2	2
	POTASSIUM CHLORIDE INJ	100	100	100	100
	PRALIDOXINE MESYLATE INJ (AMP)	1,830	1,830	1,830	1830
	PREDNISOLONE 5MG TABS EACH	1	1	1	1
	PROMETHAZINE TABS DOSE	30	30	30	30
	PROPOFOL 1% INJ	350	350	350	350
	PROPRANOLOL TABS 40MG DOSE	40	40	40	40
<b>1130</b>	<b>COMMUNITY REVOLVING PHARMACY</b>				
	<b>DESCRIPTION</b>	<b>SELLING PRICE PER UNIT (KES)</b>			
	AMITRIPTYLINE HYDROCHLORIDE TABLETS 25MG, 100 PACK	1			
	AMLODIPINE BESYLATE TABLETS 5 MG 28 PACK	2			
	ASPIRIN (ACETYL SALICYLIC ACID) CARDIAC TABLETS 75MG, 30 PACK	2			
	ATENOLOL TABLETS 50MG, 100 PACK	2			
	ATORVASTATIN TABLETS 20MG, 28/30 PACK	3			
	BECLOMETHASONE INHALER, 100MCG, 200DOSES CANISTER	265			
	BENZHEXOL HYDROCHLORIDE TABLETS 5MG, 100 PACK	2			
	BISOPROLOL TABLETS 5MG 100PACK	13			
	CARBAMAZEPINE SYRUP 100MG/5ML, 150ML BOTTLE	467			
	CARBAMAZEPINE(NEUROTROL)TABS 200MG ,100PCK	4			
	CHLORPROMAZINE HYDROCHLORIDE TABLETS 100MG, 100 PACK	4			
	DIAZEPAM SCORED TABLETS 5MG, 100 PACK	1			
	ENALAPRIL TABLETS 10MG, 28 PACK	2			
	FLUOXETINE HCL CAPSULES 20MG 100 PACK	4			
	FUROSEMIDE 40MG TABLETS B/P 100 PACK	1			
	GLIBENCLAMIDE TABLETS 5MG, 28 PACK	3			
	GLICLAZIDE TABLETS 80MG, 28 PACK	8			
	HALOPERIDOL TABLETS 5MG, 100 PACK	3			
	HYDROCHLORTHIAZIDE TABLETS 25MG, 100 PACK	2			
	INSULIN (MIXTARD) INJECTION 30/70 100I.U/ML, 10ML VIAL	475			
	LABETALOL TABLETS 200MG 56/PK	63			
	LOSARTAN TABLETS 50MG, 30 PACK	3			
	METFORMIN TABLETS 500MG, 28 PACK	3			
	METHYLDOPA TABLETS 250MG, 100 PACK	7			
	OLANZAPINE TABLETS 5MG 100 PACK	6			
	PHENOBARBITONE TABLETS 30MG, 100 PACK	1			
	PHENYTOIN SODIUM CAPSULES 100MG, 84 PACK	11			
	PREDNISOLONE TABLETS 5MG, 100 PACK	1			
	RISPERIDONE TABLETS 2MG 50 PACK	20			
	SALBUTAMOL INHALER 100MCG 200 DOSE	220			
	SHARPS CONTAINER, SAFETY BOX, PAPER, 5 LITRES, PER PIECE	115			
	SODIUM VALPROATE (VALPROIC ACID) 500MG TABLETS 100 PACK	55			
	SODIUM VALPROATE TABLETS 200MG, 100 PACK	13			
	SPIRONOLACTONE TABLETS 25MG, 1,000 PACK BLISTER	6			
	SWAB, PRE-INJECTION ALCOHOL BASED 100 PACK	1			
	SYRINGES DISP-INSULIN W/NEEDLE G30.100 I.U 100/PCK	15			
	OLANZAPINE TABLETS 10MG 100 PACK	8			
	CARVEDILOL TABLETS 6.25MG 28PACK	5			
	GLUCOPHAGE 500MG(METFORMIN )	4			
	PIOGLITAZONE 30MG	4			
	CARVEDILOL TABLETS 25MG 28PACK	10			

	MELOXICAM 15MG 50PACK	3			
	VILDAGLIPTIN 50MG 56PACK	7			
	VITAMIN B COMPLEX (VIT-B1,B6,B12)	9			
	LOS005 LOSARTAN H(CARIDTAN H) 50/12.5MG 28PACK	3			
<b>1131</b>	<b>PHYSIOTHERAPY</b>				
	THORACO DORSAL COSSET	10,000	10,000	-	-
	T.L.S.O NOVA	7,500	7,500	-	-
	LUMBAR SUPPORT SUPER	3,500	3,500	-	-
	LUMBER COSSET	2,000	2,000	-	-
	PHYSIO EXERCISES P/SESSION	100	100	-	-
	PHYSIOTHERAPY AMENITY	400	400	-	-
	PHYSIOTHERAPY ON DEMAND	200	200	-	-
	PRIVATE PHYSIOTHERAPY	1,000	1,000	-	-
	ROUTINE PHYSIOTHERAPY	200	150	100	-
	ELBOW STRAP	400	400	-	-
	INTERMITTENT TRACTION	200	200	-	-
	IPD PAEDIATRIC PHYSIOTHERAPY	100	100	-	-
	IPD PHYSIOTHERAPY-GENERAL WARDS	200	200	-	-
	KNEE SUPPORT	800	800	-	-
	KNEE SUPPORT HIGDED	3,500	3,500	-	-
	CERVICAL COLLAR RIGID	2,000	2,000	-	-
	CERVICAL COLLAR SOFT	800	800	-	-
	CASTING AND SPLINTING	150	150	-	-
	ANKLE SUPPORT	500	500	-	-
	A/K STOCKING MEDIX	3,500	3,500	-	-
	B/K STOCKINGS	3,000	3,000	-	-
	GROUP THERAPY	50	50	-	-
	POP	300	300	-	-
	CREPE BANDAGE	80	80	-	-
	LUMBAR SUPPORT STANDARD	2,500	2,500	-	-
	BRACE (OPEN PATELLA)	2,400	2,400	-	-
	SPINAL BRACE (MEDEX)	4,000	4,000	-	-
	ARM SLING	600	600	-	-
	V. VEINS STOCKINGS	2,500	2,500	-	-
<b>1132</b>	<b>PLASTER</b>				
	COTTON WOOL PRR SESSION ADULT	100	100	-	-
	COTTON WOOL PRR SESSION CHILD	50	50	-	-
	BELOW ELBOW POP	500	500	-	-
	BELOW ELBOW POP E.G FRACTURE	600	600	-	-
	COLLES				
	BELOW KNEE POP	600	600	-	-
	APPLICATION OF SKELETAL ADULT SERVICE CHARGE	500	500	-	-
	APPLICATION OF TRACTION CHILD	500	500	-	-
	SERVICE CHARGE				
	APPLICATION OF TRACTION SKIN ADULT	500	500	-	-
	SERVICE CHARGE				
	ARMSLING ADULT	70	70	-	-
	ARMSLING CHILD	50	50	-	-
	BANDAGE/ ARMSLING SERVICES	15	15	-	-
	BANDAGING ARMSLING ADULT	50	50	-	-
	BANDAGING ARMSLING CHILD	50	50	-	-
	ABOVE ELBOW	600	600	-	-
	ABOVE ELBOW FRACTURE MIDSHFT POP	700	700	-	-
	ABOVE KNEE POP	500	500	-	-
	ABOVE KNEE POP FRACTURE MIDSHFT	1,000	1,000	-	-
	TIBIA				
	FEMUR SKIN TRACTION ADULT SIZE	1,500	1,500	-	-
	FULL LENGTH POP	700	700	-	-

	FULL LENGTH POP E.G FRACTURE	50	50	-	-
	FEMUR DISTAL				
	HIP SPICA	700	700	-	-
	STAMINA PIN INSERTION	1,500	1,500	-	-
	STEINNANNS PIN LA	300	300	-	-
	SKIN TRACTION SMALL SIZE	500	500	-	-
	POP BOOT E.G FRACTURE TARSAL BONE	700	700	-	-
	POP SERVICES CHARGE	100	100	-	-
	POP UPLAP E.G HUMERUS+CREPE	700	700	-	-
	BANDAGE				
	REDUCTION OF DISLOCATION ADULT	500	500	-	-
	REDUCTION OF DISLOCATION CHILD	500	500	-	-
	TRACTION SERVICE CHARGE	500	500	-	-
	UPPR SLAB	500	500	-	-
	THOMAS SPLINT DEPOSIT	1,500	1,500	-	-
	REMOVAL OF POP	300	300	-	-
	POP SERVICE CHARGE CHILD	80	80	-	-
	POP APPLICATION PER ROLL ADULT	100	100	-	-
	POP APPLICATION PER ROLL CHILD	80	80	-	-
	THOMAS SPLINT	500	500	-	-
	THOMAS SPLINT SERVICE CHARGE	1,000	1,000	-	-
	POP SERVICE CHARGE ADULT	300	300	-	-
<b>1133</b>	<b>RECORDS</b>				
	REGISTRATION FEE	200	200	-	-
	REGISTRATION FEE UNDER 5YRS	FREE	FREE	-	-
	REVISIT	100	100	-	-
	REVISIT REGISTRATION FEE UNDER	FREE	FREE	-	-
	5YRS				
	REVISIT REGISTRATION UNDER 5YRS	FREE	FREE	-	-
	SPECIAL CLINIC CONSULTATION	100	100	-	-
	MISC/STAT	100	100	-	-
	OPD CARDS UNDER 5YRS	FREE	FREE	-	-
	VERIFICATION OF DOCUMENTS	3,000	3,000	-	-
	INPATIENT FILE	200	200	-	-
	ADMISSION FILE	200	200	-	-
<b>1134</b>	<b>TENDER</b>				
	PURCHASE OF TENDER DOCUMENTS	1,000	1,000	1,000	1,000
	TENDER DEPOSIT	10,000	10,000	10,000	10,000
<b>1135</b>	<b>THEATRE</b>				
	ORCHIDOPHY	3,000	3,000	-	-
	REMOVAL OF KELOID	500	500	-	-
	MINOR SURGERY	1,000	1,000	-	-
	MARSUPIALIZATION	1,500	1,500	-	-
	TORSION OF TESTIS EXPLORATION	3,000	3,000	-	-
	THREE WAY CATHETER	150	150	-	-



	TOTAL ABDOMINAL HYSTERECTOMY	4,000	4,000	-	-
	SYRINGES	10	10	-	-
	GIVING SET	50	50	-	-
	GLOVES THEATRE	30	30	-	-
	GAUZE PAD OF 10	100	100	-	-
	LIP SURGERY	2,000	2,000	-	-
	BRANULA	40	40	-	-
	BILATERAL TUBE LIGATION UNDER LA	500	500	-	-
	BILATERAL TUBELIGATION UNDER GA	1,000	1,000	-	-
	CRYOTHERAPY	1,000	1,000	-	-
	MALE CIRCUMCISION UNDER LA	1,000	1,000	-	-
	PAEDIATRIC SURGERY GENERAL WARD	2,000	2,000	-	-
	PROSTATE BIOPSY	500	500	-	-
<b>1136</b>	<b>THEATRE AMENITY</b>				
	ORCHIDOPEXY	6,000	6,000	-	-
	OPERATION UNDER 5 GA	3,000	3,000	-	-
	MURSUPIALIZATION GA	3,000	3,000	-	-
	MYOMECTIONY GA	6,000	6,000	-	-
	NG- TUBE FIXATION LA	200	200	-	-
	NEOCYSTOSTOMY	6,000	6,000	-	-
	NEPHRECTOMY	6,000	6,000	-	-
	LUMBER PUNCTURE LA	200	200	-	-
	MANUAL VACUUM ASPIRATION LA	1,000	1,000	-	-
	MINOR OPERATION	1,200	1,200	-	-
	MINOR OPERATION GA	3,000	3,000	-	-
	MASTERCTOMY GA	6,000	6,000	-	-
	MC. DONALD STITCH GA	3,000	3,000	-	-
	MANIPULATION AND REDUCTION GA	3,000	3,000	-	-
	MANIPULATION AND REDUCTION SED	3,000	3,000	-	-
	MANUAL ANAL DILITIAN GA	3,000	3,000	-	-
	MAJOR OPERATION	6,000	6,000	-	-
	MAJOR SKIN GRAFTING	6,000	6,000	-	-
	PAEDIATRIC SURGERY AMENITY	4,000	4,000	-	-
	PLATTING UNDER GA	14,000	14,000	-	-
	POLYPECTOMY GA	3,000	3,000	-	-
	PYCLOPLASTY	6,000	6,000	-	-
	REMOVAL OF EXTER. FIXATION	3,000	3,000	-	-
	REMOVAL OF ANY THYROGLOSAL CYST	5,000	5,000	-	-
	SKIN GRAFTING	3,000	3,000	-	-
	STEINMAS PIN GA	1,200	1,200	-	-
	SPLENECTOMIES GA	6,000	6,000	-	-
	SAPHINGOTOMY ECTOPIC PREGNANCE	6,000	6,000	-	-
	SEQUES/RECTOMY	4,000	4,000	-	-
	REMOVAL OF FOREIGN BODY GA	3,000	3,000	-	-

REMOVAL OF K- WIRE GA	3,000	3,000	-	-
REMOVAL OF PLACENTA GA	3,000	3,000	-	-
T.A.H TOTAL NOTATION LA	8,000	8,000	-	-
TARSAL PLATE NOTATION LA	1,200	1,200	-	-
SURGICAL CELL	1,800	1,800	-	-
SUBTOTAL HYSTERETOMY GA	6,000	6,000	-	-
SURGICAL TOILET MAJOR GA	6,000	6,000	-	-
SURGICAL TOILET MINOR GA	3,000	3,000	-	-
UNDER WATER SEA DRAINAGE	3,000	3,000	-	-
URETHROPLASTY	6,000	6,000	-	-
URINARY DIVERSION	6,000	6,000	-	-
THYROIDECTOMY GA	6,000	6,000	-	-
WIDE EXCISION 9GA	3,000	3,000	-	-
WIRING OF PATELLAS GA	6,000	6,000	-	-
VAGOTOMY/DRAINAGE	3,000	3,000	-	-
VERY MAJOR OPERATION	8,000	8,000	-	-
VACUUM EXTRACTION LA	1,000	1,000	-	-
HAEMORRHOIDECTOMY GA	6,000	6,000	-	-
HERNIOGRAPHY GA	6,000	6,000	-	-
HERNIOGRAPHY LA	6,000	6,000	-	-
INCISION AND DRAINAGE	3,000	3,000	-	-
HYPOSPADIAS REPAIR	6,000	6,000	-	-
HYDROCELECTOMY GA	6,000	6,000	-	-
I& D LA	1,200	1,200	-	-
I.U.C.D REMOVAL GA	3,000	3,000	-	-
K-KNAIL OWN KNAIL	6,000	6,000	-	-
K-NAIL UNDER GA	13,000	13,000	-	-
K-WIRE GA	6,000	6,000	-	-
LAPARATOMY UNDER GA	6,000	6,000	-	-
DILATION AND CURRETAGE GA	3,000	3,000	-	-
DESTRUCTIVE DELIVERY GA	3,000	3,000	-	-
E.U.A GA	3,000	3,000	-	-
EXTERNAL FIXATION GA	6,000	6,000	-	-
EXCISION BIOPSY OF SALIVARY	6,000	6,000	-	-
C.T.E.V CORRECTION GA	6,000	6,000	-	-
BURST ABDOMEN GA	3,000	3,000	-	-
BILATERAL TUBALIGATION GA	4,000	4,000	-	-
CERVICAL REPAIR	6,000	6,000	-	-
CEASERIAN SECTION GA	6,000	6,000	-	-
CATHETARIZATION GA.	600	600	-	-
CHEST TUBE INSERTION LA	2,000	2,000	-	-
CHORDCE REPAIR	6,000	6,000	-	-
CRANIOTOMY/ELEVETION	8,000	8,000	-	-
CLEFT LIP OPERATION AND PALATE	6,000	6,000	-	-

	COLOSTOMY GA	6,000	6,000	-	-
	CYSTOSCOPY	6,000	6,000	-	-
	DEPOSIT AMENITY ADMISSION	7,000	7,000	-	-
	CUT - DOWN LA	600	600	-	-
	AMPUTATION UNDER GA	6,000	6,000	-	-
	ANY MANUPILATION UNDER GA	3,000	3,000	-	-
	ARTHROTOMY	4,000	4,000	-	-
	APPEDICETOMY UNDER GA	6,000	6,000	-	-
	BIOPSIES AND STITCHING GA	3,000	3,000	-	-
	BIOPSY GA	3,000	3,000	-	-
	BIOPSY LA	1,200	1,200	-	-
	BONE MARROW LA	200	200	-	-
	FF96	1,000	1,000	-	-
	TAH	8,000	8,000	-	-
	POS PASSAGE OF SOUND	3,000	3,000	-	-
	PROSTATECTOMY UNDER GA	8,000	8,000	-	-
<b>1137</b>	<b>THEATRE</b>				
	VIA VILLI VSC	100	100	-	-
	ASCITIC TAP	200	200	-	-
	BABIES WITH MOTHER	200	200	-	-
	BED CHARGES - AMENITY WARD	700	700	-	-
	BED CHARGES - GENERAL WARD	200	200	-	-
	BIOPSY	500	500	-	-
	BLADDER IRRIGATION /AFTER	1,500	1,500	-	-
	PROSTATECTOMY AMENITY				
	BLOOD BAG	100	100	-	-
	BLOOD GIVING SET	50	50	-	-
	BRANULA	40	40	-	-
	BTL	500	500	-	-
	BURST ABDOMEN REPAIR	500	500	-	-
	CATERING - WARD	100	100	-	-
	CATHETER ALONE	100	100	-	-
	CATHETER INSERTION	100	100	-	-
	CEASERIAN SECTION PATIENT	16,000	16,000	-	-
	CHEST TUBE	200	200	-	-
	CLEANSING / DISINFECTION	100	100	-	-
	COMPLETE ABORTION	500	500	-	-
	CORD CLAMP	40	40	-	-
	CUBICLE PER DAY	800	800	-	-
	CUT DOWN	500	500	-	-
	DELIVERY GYNAE WARD	800	800	-	-
	DRESSING	50	50	-	-
	ENEMA HOSPITAL SUPPLIED EQUIPMENT	500	500	-	-
	ENEMA SERVICE CHARGE MATERNITY	500	500	-	-
	ENEMA SERVICE CHARGE AMENITY	200	200	-	-
	GASTRIC LAVAGE	500	500	-	-
	GIVING SET	50	50	-	-
	EXAMINATION GLOVES	50	50	-	-
	INFECTION CONTROL	100	100	-	-
	IRRIGATION/ AFTER PROSTATECTOMY	1,500	1,500	-	-
	LAST OFFICE	200	200	-	-

INSULIN SYRINGE	50	50	50	
LAUNDRY SERVICES	100	100	-	-
LUMBAR PUNCTURE	200	200	-	-
M.V.A.	1,500	1,500	-	-
MANUAL REMOVAAL OF PLACENTA	600	600	-	-
N.G TUBE INSERTION	100	100	-	-
NEBULIZATION	100	100	-	-
NG TUBE INSERTION	100	100	-	-
NORMAL DELIVERY (FREE MATERNITY)	5,500	5,500	-	-
OXYGEN THERAPY	200	200	-	-
OXYGEN NON REBREATHING MASK	120	120	120	
PAE TRACTION	2,000	2,000	-	-
POP	800	800	-	-
REDUCTION OF DISLOCATION	1,000	1,000	-	-
REMOVAL OF STITCHES	50	50	-	-
RIGID ADJUST CERVICAL COLLAR	1,200	1,200	-	-
SANITARY PADS	100	100	-	-
SKIN TRACTION	2,500	2,500	-	-
SOFRA TULLE PER PIECE	50	50	-	100-
SOLUSET	100	100		
SPECULUM EXAMINATION WD4	150	150	-	-
STERILE GLOVES PER PAIR	30	30	-	-
STITCHING UNDER LOCAL	500	500	-	-
ANAESTHESIA				
SUPRAPUBLIC CYSTOMY LOCAL	500	500	-	-
ANAESTHESIA				
SURGICAL TOILET LA	500	500	-	-
SURGICAL TOILET	500	500	-	-
SYRINGES	30	30	-	-
SUNCTION TUBE	50	50	50	
THOMAS SPLINT COST	500	500	-	-
TRACTION KIT	500	500	-	-
TRACTION	500	500	-	-
TREATMENT	150	150	-	-
CHEST TUBE INSERTION	200	200	-	-
UNDERSEAL WATER DRAINAGE BOTTLE	2,500	2,500	-	-
URINE BAG	100	100	-	-
V.E OWN GLOVES	50	50	-	-
VAGINAL EXAMINATION	100	100	-	
ANC VISIT	50	20	20	
ANC BOOK	50	50	50	
ANC MOTHERS CONSULTATION	100	100	100	
CWC	20	20	20	
IUCD CHECK UP	100	100	100	

	IUCD INSERTION	100	100	100	
	IUCD REMOVAL	100	100	100	
	JADELLE CHECK UP	50	20	20	
	JADELLE INSERTION	200	200	200	
	JADELLE REMOVAL	200	200	200	
	FP CONSULTATION	100	100	100	
	DEPO PROVERA INJECTION	50	50	50	
	PILLS COCS /POPS	50	20	20	
	PNC	20	20	20	
	VIA VILLI	100	100	100	
	THERMAL ABLATION	500	500	500	
<b>1138</b>	<b>ICU</b>				
	ADMISSION FEE	200			
	ASSISTED BATH	100			
	ASSISTED BED BATH	100			
	CALORIC TEST	2,000			
	MECHANICAL VENTILATION	1,500			
	HME (HEAT MOIST EXCHANGE)	750			
	CARDIAC MONITORING	200			
	COLOSTOMY CARE	200			
	COUNSELLING ICU	200			
	DRESSING LARGE WOUNDS ICU	300			
	DRESSING TRACHEOSTOMY/ETT/CVC	150			
	DRUG DO/IV/TOPICAL/PR/IM ICU	300			
	ENEMA/FLATUS TUBE ICU	100			
	EYE SWABBING ICU	100			
	LASTOFFICE ICU	500			
	LUMBAR PUNCTURE ICU	200			
	NGT FEEDING ICU	50			
	NGT INSERTION ICU	200			
	ORAL TOILETICU	100			
	OXYGEN ADMINISTRATIONICU	500			
	PAC+TURNINGICU	100			
	SHAVINGICU	50			
	SUCTION ETT/TRACHEOSTOMY/ORAL (PER PROCEDURE	100			
	TAKING BLOOD SAMPLE	50			
	TAKING PUS SWABS	150			
	TRACHEOSTOMY CARE	100			
	TRACHEOSTOMY TUBE CHANGING	200			
	TRACHEOSTOMY UNDER LA	2,400			
	URINARY CATHETERIZATION	100			
	CHEST TUBE INSERTION (ICU)	3,000			
	INSERTION (CENTRAL VENUS CATHETER)	3,000			
	CENTRAL VENUS CATHETER	5,000			
	INTUBATION	700			
	CATHETER MOUNT	1,000			

	ARTERIAL BLOOD GAS ANALYSIS	1,200			
	BACTERIAL FILTER	500			
	ICU UNDER WATER SEAL BOTTLE	4,200			
	DEFIBRILLATION	100			
<b>1139</b>	<b>RENAL UNIT</b>				
	BLOOD LINE PAEDS/ADULT	1,000			
	FISTULA NEEDLES	100			
	ACID CONCENTRATE	800			
	DIALYSER (HIGH FLUX)	2,000			
	DIALYSER (LOW FLUX)	1,800			
	BI CART POWDER	800			
	SUBCLAVIAN CATHETER	9,000			
	PERMANENT CATHETERS	17,000			
	CATHETER INSERTION (HAEMODIALYSIS)	5,000			
	CATHETER REMOVAL (HAEMODIALYSIS)	10,000			
	RENAL COUNSELLING	500			
	RENAL DIALYSIS	450			
	RENAL DIALYSIS PACKAGE	9,400			
<b>1140</b>	<b>ONCOLOGY</b>				
	CHEMOPACK	3,000			
	CHEMOPORT INSERTION	20,000			
	METHOTREXATE TABS 2.5MG	25			
	FILGASTAIN 3MG/0.5MLINJECTION	1,700			
	<b>X-RAY</b>				
	UPPER LIMB ARTERIAL DOPPER XRAY	800	800		
	UPPER LIMB VENOUS DOPPER XRAY	800	800		
	WRIST JOINT LEFT XRAY	250	250		
	WRIST JOINT RIGHT XRAY	250	250		
	URETHROGRAM/CHOLECYTOGRAM	3,000	3,000		
	<b>XRAY</b>				
	THYROID ULTRASOUND XRAY	800	800		
	TIB/FIB XRAY	250	250		
	TMJ XRAY	350	350		
	TOE XRAY	250	250		
	U/S	800	800		
	ULTRASONOGRAPHY	800	800		
	THORACO LUMBER SPINE XRAY	350	350		
	SKULL XRAY	350	350		
	SHOULDER JOINT XRAY	250	250		
	SCROTAL ULTRASOUND	800	800		
	SCALPULAR XRAY	250	250		
	SACRUM SPINE XRAY	350	350		
	RADIUS ULNA	250	250		
	PELVIC ULTRASOUND	800	800		
	PELVIS XRAY	250	250		
	PLAIN ABDOMEN SUPINE/ERECT OR	250	250		
	DECUBITUS				
	PLAIN ABDOMEN XRAY	250	250		
	PNS XRAY	350	350		
	ORBITS XRAY	350	350		
	OPG XRAY	550	550		

	OBSTETRIC ULTRASOUND 2ND AND 3RD	800	800		
	<b>XRAY</b>				
	OBSTETRIC ULTRASOUND 1ST	800	800		
	TRIMESTER				
	OCCULUSSAL XRAY	150	150		
	NASAL BONE XRAY	250	250		
	MANDIBAL XRAY	350	350		
	MASTOIDS XRAY	350	350		
	MCU XRAY	3,000	3,000		
	LUMBER SPINE XRAY	350	350		
	LUMBO SACRAL SPINE XRAY	350	350		
	LOWER LIMB ARTERIAL DOPPER XRAY	800	800		
	LOWER LIMB VENOUS DOPPER XRAY	800	800		
	HSG XRAY	1,050	1,050		
	HUMERUS XRAY	300	300		
	HEEL XRAY	250	250		
	HAND XRAY	250	250		
	HIP JOINT XRAY	250	250		
	INGUINAL SCROTAL ULTRASOUND	800	800		
	INGUINAL ULTRASOUND	800	800		
	INTERNAL AUDITORY MEATUS	350	350		
	IOPA XRAY	100	100		
	IVU XRAY	1,250	1,250		
	KNEE XRAY	250	250		
	L/SPINE/T.SPINE/C.SPINE XRAY	350	350		
	FOOT XRAY	250	250		
	FOREARM XRAY	250	250		
	FINGER XRAY	250	250		
	ELBOW XRAY	250	250		
	EXTRIMITIES XRAY	250	250		
	ECG XRAY	1,200	1,200		
	ECHO XRAY	2,000	2,000		
	DENTAL XRAY	100	100		
	CRANIAL ULTRASOUND	800	800		
	COCCYX XRAY	350	350		
	CODED VIEW OF SELLA TASCA XRAY	350	350		
	CERVICAL SPINE	350	350		
	CERVICAL THORACIC SPINE	350	350		
	CHEST AP AND LATERAL	250	250		
	CHEST XRAY	250	250		
	CLAVICLE XRAY	250	250		
	BREAST ULTRASOUND	800	800		
	CALCANIUM XRAY	300	300		
	CAROTID DOPPLER XRAY	800	800		
	ANKLE XRAY	250	250		
	BARIUM MEAL XRAY	1,000	1,000		
	BARIUM SWALLOW XRAY	300	300		
	ABDOMEN PELVIC XRAY	250	250		
	ABDOMEN SUPINE/ERECT OR D XRAY	250	250		

	ABDOMEN/PELVIC ULTRASOUND	800	800		
	ABDOMINAL ULTRASOUND	800	800		
	CHEST XRAY2	500	500		
	SHOULDER XRAY2	500	500		
	EXTRIMITIES XRAY.	500	500		
	FEMUR XRAY	250	250		
	EXTRIMITES	250	250		
	U/S PRIVATE	1,300	1,300		
<b>1141</b>	<b>CT SCAN, MRI AND DIALYSIS FEES</b>	<b>PUBL IC</b>	<b>PUBLIC (WITH CONTR AST)</b>		<b>PRIV ATE</b>
	CT SCAN	5,000	6,500		0
	<b>DIALYSIS</b>				
	DIALYSIS PER SESSION	6,500	-		-
	<b>MRI</b>				<b>PUBLI C</b>
	EMBU LEVEL 5 MRI SERVICES	15,000		20,000	
	EXEMPTIONS AND WAIVERS				
	WAIVERS FOR THE NEEDY	-		0	-
	PRISONERS	-		0	-
	EMERGENCIES	-		0	-
	DESTITUTES	-		0	-
	UNDER 5 YRS	-		0	-
	HIV/ AIDS PATIENTS	-		0	-
	MALARIA	-		0	-
	SNAKE BITE	-		0	-
	MATERNITY	-		0	-
	TUBERCULOSIS AND LEPROSY	-		0	-
	THERAPEUTIC FEEDS	-		0	-
	POLICE CASES	-		0	-
	DISPOSAL OF UNCLAIMED BODIES	-		0	-
	COURT ORDERS	-		0	-
<b>1142</b>	<b>OCCUPATIONAL THERAPY.</b>	<b>LEVE L 5</b>	<b>LEVEL 5 PRIVAT E</b>	<b>LEVE L 4</b>	<b>LEVE L 3</b>
<b>Q1</b>	PAEDIATRIC OT	100	100	100	100
<b>Q7</b>	PHYSICAL DYSFUNCTION OT OPD	100	100	100	100
<b>Q5</b>	SPECIAL AIDS (OT ADULT UPPER EXTRIMITY)	1,500	1,500	1,500	1,500
<b>Q4</b>	PHYSICAL DYSFUNCTION OT INPATIENT	100	100	100	100
<b>Q2</b>	PEDIATRIC OT INPATIENT	100	100	100	100
<b>Q9</b>	AMENITY OT SERVICES	200	200	200	200
<b>Q10</b>	O.T PRIVATE SERVICES	400	400	400	400
<b>Q8</b>	SPECIAL SCHOOL/EDUCATION ASSESMENT	300	300	300	300
<b>Q3</b>	INITIAL ASSESSMENT O.T	300	300	300	300
<b>Q6</b>	PSYCHIATRY OT	100	100	100	100
<b>Q15</b>	SPECIAL AIDS (OT ADULT LOWER EXTRIMITY)	2,000	2,000	2,000	2,000
<b>Q14</b>	SPECIAL AIDS O.T CHILDREN	1,000	1,000	1,000	1,000
<b>Q13</b>	ROUTINE OCCUPATIONAL THERAPY	200	200	100	50
	<b>SCHOOL PLACEMENT ASSESSMENT O.T</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
	<b>SPECIAL SCHOOL ASSESMENT</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Q16</b>	SPECIAL AID(OT)PHILADEPHIA CERVICAL COLLAR	3,000	3,000	3,000	3,000
<b>Q17</b>	PRESSURE GARMENT (ALDULT BELOW ELBOW)	2,500	2,500	2,500	2,500
<b>Q18</b>	PRESSURE GARMENT(ADULT FULL UPPER EXTRIMITY)	5,000	5,000	5,000	5,000
<b>Q19</b>	PRESSURE GARMENT(ADULT BELOW KNEE)	5,000	5,000	5,000	5,000
<b>Q20</b>	PRESSURE GARMENT(ADULT ABOVE KNEE)	5,000	5,000	5,000	5,000
<b>Q21</b>	PRESSURE GARMENT(CHILD BELOW ELBOW/KNEE)	1,500	1,500	1,500	1,500
<b>Q22</b>	PRESSURE GARMENT(CHILD ABOVE ELBOW /KNEE)	1,500	1,500	1,500	1,500
<b>Q23</b>	PRESSURE GARMENT(CHILD FULL UPPER/LOWER	3,000	3,000	3,000	3,000



	<b>EXTREMITY )</b>				
<b>Q24</b>	PRESSURE GARMENT(FULL ADULT LOWER EXTREMITY)	10,000	10,000	10,000	10,000
<b>Q25</b>	DYNAMIC SPLINT ONE OUTRIGGER	5,000	5,000	5,000	5,000
<b>Q26</b>	DYNAMIC SPLINT TWO OUTRIGGERS	6,000	6,000	6,000	6,000
<b>Q26</b>	DYNAMIC SPLINT TWO OUTRIGGER	6,000	6,000	6,000	6,000
<b>Q27</b>	DYNAMIC SPLINT THREE OUTRIGGERS	7,000	7,000	7,000	7,000
<b>Q28</b>	DYNAMIC SPLINT FOUR OUTRIGGERS	8,000	8,000	8,000	8,000
<b>Q29</b>	OT ICU SESSION	500	500	500	500
<b>Q30</b>	OCCUPATIONAL THERAPY. INPATIENT	200	200	200	200

**FOURTH SCHEDULE—EDUCATION**

<b>1200</b>	<b>REGISTRATION OF; PUBLIC EDUCATIONAL INSTITUTIONS ,PRIVATE EDUCATIONAL INSTITUTIONS,ANNUAL ASSESSMENT OF CHILD CARE CENTRES ,ECDE CENTRES REGISTRATION OF VTCS,OF EXAM CENTRE FEE</b>	
1201	<b>Application for Registration of public Educational Institutions</b>	
	Childcare Centres (Baby care, play group)	5,000
1202	<b>Application for Registration of private Educational Institutions</b>	
	Child care centres (Baby care, play group)	10,000
<b>1103</b>	<b>Annual assessment of Child Care centres</b>	
	Public Child care centers (Baby care, play group)	1,000
	Private Child care centers(Baby care, play group)	1,000
1104	<b>Registration of ECDE centres</b>	
i)	Public ECDE centers	1,000
ii)	Private ECDE centers	10,000
1105	<b>Annual assessment on ECDE centres</b>	
i)	Public ECDE centers	1,000
ii)	Private ECDE centres	1,000
1106	<b>Application for Registration of VTCS</b>	
	Public VTC Registration	10,000
	Private VTC Registration	10,000
1107	<b>Application for Registration of Exam centre fee</b>	
	Privately sponsored VTC student in our VTCS	1,000
1108	<b>Application for assessment of VTCS</b>	
	Public VTC assessment	1,000
	Private VTC assessment	1,000

**FIFTH SCHEDULE— LANDS, SURVEY, PHYSICAL PLANNING AND URBAN DEVELOPMENT**

<b>1200</b>	<b><i>SURVEY, FIXED BOUNDARY SURVEY, ACCREDITATION OF PRIVATE SURVEYORS, PERMIT FEE FOR PRIVATE SURVEYORS PHYSICAL PLANNING ,APPLICATION, REGISTRATION OF DOCUMENTS, DETERMINATION OF LAND/PLOT DISPUTE, BASE TRANSMISSION RECEIVER (BTS),HOUSING</i></b>					
<b>1201A</b>	<b>SURVEY</b>					
<b>1201 (i)</b>	<b>Topographical Surveys</b>					
	i) One Acre or less					20,000
	ii) Above one Acre (20,000 multiplied by square root of area in Hectares.					
	iii) Official search fees					500
<b>1201 (ii)</b>	<b>General Boundary Survey</b>					
	i) Mutation of Surveys (per Sub-division)					3,000
	ii) Mutation of Surveys (more than 1 Ha) at 3000 multiplied by Square root in Ha per portion					
<b>1201 (iii)</b>	<b>Fixed Boundary Survey</b>					
	i) Running traverse for every 100 m					2,000
	ii) Every station occupied during traversing					3,000
	iii) Cadastral Survey per acre - multiplied by square area in Ha					10,000/-
<b>1201 (iv)</b>	<b>Accreditation of Private Surveyors</b>					
	i)Accreditation of Surveyors fee					10,000
<b>1204 (v)</b>	<b>Permit Fee for private surveyors</b>					
	i) Mutation of Surveys (per mutation form-					1,000
	ii) Cadastral Survey per plot					5,000
	Beacon placement under fixed					10,000
	Boundary (2,500 per Beacon)					
<b>1204 (vi)</b>	<b>Accreditation of Private Physical Planners</b>					
	Accreditation of physical Planners fee					10,000
	Provisional copy of allottees document (letter of allotment/allocation)					5,000
	Deposit of Stand Premium					5,000
	Plot Allocation Fee					10,000
	<b>ITEM</b>	<b>UNIT OF MEASURE</b>	<b>CHARGES</b>			
			<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	Amendment of registry index per portion (less than one Ha.)		200	200	200	200
	Amendment of registry index (R.I.M) (more than one Ha.) area (ha) for every portion x					
	Sale of RIM	Per sheet	350	350	350	350
	Maps (FR)	Per sheet	350	350	350	350
	Digital maps	Per sheet	1000	1000	1000	1000

	Sale of survey plans	Per sheet	800	800	800	800
	Resolution of boundary disputes(Fixed boundaries)	Per Acre	5,000	5,000	5,000	5,000
	Maps under fixed boundaries(towns)	Per sheet	1,500	1,500	1,500	1,500
	Sale of topographical maps/thematic maps (Hard Copy)	Per sheet	6,000	6,000	6,000	6,000
	Sale of topographical maps/thematic maps(digital copy)		1000	1000	1000	1000
	Sale of National Atlas		8,000	8,000	8,000	8,000
	Surveying of new grants	Per portion	8,000	8,000	8,000	8,000
<b>1205</b>	<b>APPLICATION OF DOCUMENTS.</b>					
	Transfer of Temporally occupation license	Per TOL				
	Sizes 50 ft x 100ft	Per plot	5,000	5,000	5,000	5,000
	Sizes 25ft x 100ft	Per plot	3,000	3,000	3,000	3,000
	Sizes 25ft x 50ft	Per plot	2,500	2,500	2,500	2,500
	Sizes 16ft x 50ft	Per plot	2,000	2,000	2,000	2,000
	Sizes 10ft x 10ft	Per plot	1,000	1,000	1,000	1,000
	Transfers of plots/stalls/kiosks/shelters	Per plot	A	B	C	D
	Plot transfer forms	Per plot	12,000	10,000	5,000	5,000
	Stall transfer forms	Per stall	10,000	8,000	5,000	5,000
	Bus park stalls	Per stall	15,000	12,000	5,000	5,000
	Market stalls	Per stall	15,000	12,000	5,000	5,000
	Kiosk/shelter transfer form	Per kiosk	5,000	4,000	3,000	3,000
	Addition of names	Per plot/stall/kiosks	2,000	2,000	2,000	2,000
	Application for correction Of names	Per plot	2,000	2,000	2,000	2,000
	Deletion of names	Per plot	2,000	2,000	2,000	2,000
	Application for subdivision of a plot	Per plot	1,500	1,500	1,500	1,500
	Extension of plot	Per plot	2,000	2,000	2,000	2,000
	Document search fees	Per search	1,500	1,500	1,500	1,500
	Confirmation letter	Per plot	1,500	1,500	1,500	1,500
	Application for New stall		2,000	2,000	2,000	2,000
	Allotment		60,000	50,000	40,000	30,000
<b>1206</b>	<b>REGISTRATION OF DOCUMENTS</b>		A	B	C	D
	Registration of succession grants	Per plot	1,500	1,500	1,500	1,500
	Registration of caution.	Per plot	1,000	1,000	1,000	1,000
	Withdrawal of caution	Per plot	1,000	1,000	1,000	1,000
	Court order/decree	Per plot	1,000	1,000	1,000	1,000
	Discharge of charge	Per plot	5,000	5,000	5,000	5,000
	Letter of allotment(replacement)	Per plot	10,000	10,000	10,000	10,000
	Power of attorney	Per plot	1,000	1,000	1,000	1,000
		<b>Per plot</b>	<b>Category</b>	<b>Category</b>	<b>Category</b>	<b>Category</b>
			<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	Plot ground rent (business/commercial)	Annually	30,000	24,000	10,000	8,000
	Land rates (per value in valuation roll)	Yearly	1%	1%	1%	1%
	Site visit for valuation and rating issues	Per Visit	10,000	10,000	10,000	10,000

	Amendment or rectification of applicable valuation roll details	Per Property	5,000	5,000	5,000	5,000
	Extract from valuation roll	Per Property	5,000	5,000	5,000	5,000
	Appeals for valuation	Per Property	15,000	15,000	15,000	15,000
	Stall rent (25ft x 50ft)	Annually	12,000	8,000	6,000	5,000
	Stall rent (16ft x 50ft)	Annually	10,000	7,000	5,000	4,000
	Market stall rent	Monthly	3,000	1,500	1,000	1,000
	Bus park stalls rent	Monthly	10,000	6,000	5,000	5,000
	Container Stalls	Monthly	3,000	1,500	1,000	1,000
	Kiosks/shelter rent	Monthly	1,000	800	500	500
	Application for a new plot	Per plot	1000	1000	1000	1000
	Survey fees	Per plot	10,000	10,000	10,000	10,000
	New plot allocation	Per plot	4,000	4000	4000	4000
	Application for temporally occupation license	Per plot	1,000	1000	1000	1000
	Plot identification fee	Per plot	10,000	10,000	10,000	10,000
	Temporally occupation licenses for plot	Annually	800	800	800	800
	Temporally occupation licenses for stall	Annually	400	400	400	400
	Renewal of temporally occupation licences	once	2,000	2000	2000	2000
	Consent to register an operation	Per plot	500	500	500	500
	Plot re-beaconing	Per plot	10,000	10,000	10,000	10,000
	Charge/ Discharge Below kshs 500000	Per plot	3000	3000	3000	3000
	Between kshs 500,001 to 1m	Per plot	5000	5000	5000	5000
	Between 1000,001 to 1.5m	Per plot	7500	7500	7500	7500
	Between 1,500,001 to 2.5m	Per plot	10,000	10,000	10,000	10,000
	Between 2,500,001 to 3.5m	Per plot	11,500	11,500	11,500	11,500
	Between 3,500,001 to 4.5m	Per plot	12,000	12,000	12,000	12,000
	Between 4,500,001 to 5.5m	Per plot	13,500	13,500	13,500	13,500
	Between 5,500,001 to 7m	Per plot	15,000	15,000	15,000	15,000
	Between 7,000,001 to 10m	Per plot	17,500	17,500	17,500	17,500
	Between 10,000,001 to 15m	Per plot	20,000	20,000	20,000	20,000
	Over 15,000,000	Per plot	25,000	25,000	25,000	25,000
	Debt clearance certificate	Per plot	1500	1500	1500	1500
	Beacon certificate	Per plot	1000	1000	1000	1000
<b>1207</b>	<b>DETERMINATION OF LAND/PLOT DISPUTE</b>					
	Committee case	Per land/plot	10,000	10,000	10,000	10,000
	Determination of boundary dispute	Per case	6000	6000	6000	6000
	Determination of boundary relocation	Per case	6000	6000	6000	6000
	Determination plot dispute	Per case	4000	4000	4000	4000
	Approval of subdivision scheme	Per parcel	5,000	5,000	5,000	5,000
	Lease of Land per acre	Per Acre Per annum	50,000	30,000	15,000	8,000
	Kengen Land	Per Acre Per Annum	10,000			
	Tarda Land	Per Acre Per Annum	10,000			
	BAT Land	Per Acre Per Annum	35,000			
	Tebere Land	Per Acre Per Annum	15,000			

	Telecommunication Mast	Per Square Mtr Per Annum	2,500			
	Kianjiru /Kiambere/Karue Hills and Others	Per Square Mtr Per Annum	1,000			
	Clearance certificate	Per plot	5,000	5,000	5,000	5,000
	Sale of minutes	Per copy	3,000	3,000	3,000	3,000
	Transfer of plot/stall/shelter/kiosk from one market to another.		5,000	5,000	5,000	5,000
	Change of land user		20,000	20,000	20,000	20,000
	Allocation fees	Per plot	4,500	4,500	4,500	4,500
	Way leave	Per square metres	200	200	200	200
	Application for a new plot	Per plot	1,500	1,500	1,500	1,500
	Amalgamation of plot		3,000	3,000	3,000	3,000
	Extension of user charges		5,000	5,000	5,000	5,000
	Alteration of plan		5,000	5,000	5,000	5,000
	Subletting fees		10,000	8,000	6,000	4,000
	Consent to charge leasehold		12,000	10,000	8,000	6,000
	Clearance certificate		10,000	8,000	6,000	4,000
	Sale of minutes		3,000	3,000	3,000	3,000
<b>1208</b>	<b>Base Transmission receiver (BTS)</b>					
	i)Application change of use		50,000	50,000	50,000	50,000
	ii)Application for extension of use		50,000	50,000	50,000	50,000
	iii)Application for extension of lease of plot		10,000	10,000	10,000	10,000
<b>1209</b>	<b>PHYSICAL PLANNING CLASSES A, B and C</b>					
	Description of the Service	Unit	Category			
			<b>Commere ial</b>	<b>Residenti al</b>	<b>Industri al</b>	<b>Public purpose</b>
	Building Plan Approval(New)	Per project	10,000	6,000	10,000	5,000
	Building Plan Approval (Amendment)	Per project	4,000	3,000	4,000	2,000
	Building Plan Approval (Renewal)	Per project	6,000	4,000	5,000	3,000
	Application for Change of use to	Per plot	20,000	15,000	15,000	10,000
	Application for Extension of use to include	Per plot	10,000	10,000	10,000	5,000
	Application for Extension of lease for plots	Per plot	10,000	10,000	10,000	10,000
	Application for Extension of lease for public lands	Per acre	3,000 (Land use does not apply)			
	Subdivision schemes (freehold)	per sub plot				2,500
	Subdivision schemes (leasehold)	Per sub plot				10,000
	Amalgamation OF plots and stalls	Per sub plot	10,000	8,000	7,000	7,000
	Approval of Layout Plans	Per project	10,000	5,000	5,000	5,000
	Processing of ESIA reports	Per report	6,000	5,000	5000	5000
			<b>Commere ial</b>	<b>Residenti al</b>	<b>Industri al</b>	<b>Public purpose</b>
	Building Plan Approval (New)	Per project	8,000	5,000	6,000	4,000

	Building Plan Approval (Amendment)	Per project	3,000	2,000	3,000	2,000
	Building Plan Approval (Renewal)	Per project	4,000	3,000	4,000	2,000
	Application for Change of user to	Per plot	15,000	10,000	10,000	5,000
	Application for Extension of user	Per plot	8,000	8,000	8,000	8,000
	Application for Extension of lease	Per plot	5,000	5,000	5,000	5,000
	Subdivision schemes (freehold)	per sub plot	3,000			
	Subdivision schemes (leasehold)	Per sub plot	10,000			
	Amalgamation plans/schemes	per sub plot				5,000
	Approval of Layout Plans	Per project	5,000	5,000	5,000	5,000
	Processing of ESIA reports	per report	6000	5000	5000	5000
	Approval for communication masts (Telephone, TV, Radio etc)	Per site				12, 000
	Approval of temporary structures/developments	Per building				5,000
	Approval of perimeter wall/fencing (Min 5,000)	Per 0.05HA				5,000
	Issuance of compliance certificate					1,000
	Sale of PDPs	per copy				2, 000
	Sale of Physical Development Plans Planning Report/brief Map/Plan	per page				50
	Sale of Physical Development Plans Planning Report/brief Map/Plan	per copy				2000
	Sale of physical planning policy documents	Per page				50
	Sale of Base maps	per copy				1, 000
	PLUPA DC1 form	Per set				500
	PLUPA DC8 form	Per set				500
	Site inspection fee	Per visit				10,000
<b>1210</b>	<b>House rent</b>	<b>Categories</b>				
		Within Municipality		Other places within the county		
		Monthly Rent		Monthly rent		
	Bedsitter on a storey building	2,200.00		1,800.00		
	Bed sitter	2,500.00		2,000.00		
	One bedroom on a storey building	4,000.00		3,400.00		
	One bedroom	4,200.00		3,600.00		
	Two bedroom on a storey building	5,500.00		4,800.00		
	Two bedroom	5,800.00		5,000.00		
	Two bedroom and servant quarters	7,000.00		6,000.00		
	Three bedroom on a storey building	7,500.00		6,700.00		
	Three bedroom	8,000.00		7,200.00		
	Three bedroom and servant quarters	9,500.00		8,500.00		

**SIXTH SCHEDULE— ROADS, TRANSPORT AND PUBLIC WORKS  
FEES FOR MECHANICAL AND TECHNICAL SERVICES**

<b>1300</b>	<b>MECHANICAL AND TECHNICAL SERVICES,PLAN APPROVALS,DEMOLITION OF BUILDINGS,HOARDING AND STORAGE OF MATERIALS ON ROAD RESERVE ROAD CUTTING,COMMUNICATION MAST,MECHANICAL AND TECHNICAL SERVICES,VEHICLES. PLANT AND EQUIPMENT DRY HIRE PURCHASE,WAY LEAVE,BUILDING SUPERVISION,PLAN APPROVAL,SURVEY SERVICES,BUILDING ENGINEERING SERVICES,TENDER QUOTATION CHARGES</b>	
1300	<b>FEES &amp;CHARGES</b>	<b>Fees in Ksh.</b>
	Hire of Break down (Every 10Kms Dry rate)	10,000
	SUITABILITY TEST	700
	OCCUPATIONAL TEST	1,500
	TRANSPORT ASSESSMENT	300
	PRACTICAL ATTACHMENT	700
	REGISTRATION OF PRIVATE W/SHOP / GARAGE	2,600

**FEES FOR VEHICLES, PLANT AND EQUIPMENT DRY HIRE PURCHASE**

<b>CODE</b>	<b>DESCRIPTION OF SERVICES</b>	<b>CHARGES (KSH)</b>
<b>1302</b>	<b>PLAN APPROVALS</b>	
	Application for plan approvals	1,000
	Residential per sq./mtr ground floor	40
	Other floors residential per sq.mtr	30
	Commercial per sq.mtr(ground floor)	70
	Commercial per sq.mtr( other floors)	40
	Industrial per sq.mtr(ground floor)	50
	Industrial per sq./mtr(other floors)	30
1303	<b>Approval for institutional Buildings(public Institutions)</b>	
	Ground floor Per Square Metre	50
	Other Floors Per Square Metre	40
	Bills of Quantities	5,000
	Drawings	5,000
	Inspection fees per Visit	5,000
<b>1304</b>	<b>BUILDING SUPERVISION</b>	
	Building supervision fee non storeyed	6,000
	Supervision fee For every additional floor	3,000
	Site visits	10,000
<b>1305</b>	<b>INTERNAL AMENDMENTS/ALTERATIONS/CONVERSIONS/ PARTITIONING PER FLOOR</b>	
	Amendments/alterations charges	10,000 per floor
<b>1306.</b>	<b>BUILDING PLAN RENEWAL FEES (Every 2 Years)</b>	
	Renewal fees for non storeyed	6,000
	Renewal fees for every additional floor	3,000
<b>1307</b>	<b>OCCUPATIONAL CERTIFICATE</b>	
	Residential	5,000
	Commercial	8,000
<b>1308</b>	<b>PERIMETER WALL</b>	
	Approval charges for perimeter wall per linear mtr.	200
<b>1309</b>	<b>DEMOLITION OF BUILDINGS</b>	
	Charges for demolition of buildings per floor	5,000
1310	<b>BILL BOARDS</b>	
	i)Application fee	
	0.5 M <sup>2</sup> - 1 M <sup>2</sup>	1000
	1.01 M <sup>2</sup> - 5 M <sup>2</sup>	5,000
	5.01 M <sup>2</sup> -10 M <sup>2</sup>	10,000
	Above 10 M <sup>2</sup>	20,000



	ii) Approval fee Per Square Meter				9,000	
<b>1311</b>	<b>AUDIO VISUAL</b>					
	Application fee				20,000	
	Approval Per square metre				10,000	
	Annual license Per Square Metre				22,000	
<b>1312</b>	<b>HOARDING AND STORAGE OF MATERIALS ON ROAD RESERVE</b>					
	Hoarding/dumping building materials e.g. Sand, ballast, stones, charcoal, firewood, timber on road reserve				1,000 Per Square Metre Per month	
	<b>Road blockage Per Day</b>					
	Class A				20,000	
	Class B				15,000	
	Class C				10,000	
	Class D				10,000	
<b>1313</b>	<b>ROAD CUTTING</b>					
	Tarmac per meter				30,000	
	Murram per meter				12,000	
	Cabling under road per meter				5,000	
	Underground excavation earthworks per sq./mtr				400	
	Road reserve per sq./mtr				500	
	Pavements per sq./mtr				500	
	Excavating underground cables per meter				100	
	Laying of Fibre Optic cables Aerial per metre				50	
<b>1314</b>	<b>COMMUNICATION MAST</b>					
	Approval Charges for communication masts				20,000	
<b>1315</b>	<b>FEES FOR MECHANICAL AND TECHNICAL SERVICES</b>					
	Suitability test				700	
	Occupational test				1,500	
	Transport assessment				300	
	Practical attachment				700	
	Registration of private w/shop/garage				2,600	
	Inspection of vehicles commercial and public Service				1,000	
	Establishment of motor vehicle garages				10,000	
<b>1316</b>	<b>FEES FOR VEHICLES. PLANT AND EQUIPMENT DRY HIRE PURCHASE</b>					
	DESCRIPTION	capacity	Basic unit	Minimum basic charge in Ksh	Dry hire rates for private sector in ksh	Dry hire rates for public sector in ksh
	TRUCK FLAT BED	5.7ton	hour	3,500	1,790	1,750
	TRUCK FLAT BED	7.8 ton	Km	3,800	60	60
	TRUCK FLAT BED	7.7 ton	hour	3,800	1,870	1,830
	TRUCK TIPPER	15 ton	hour	5,400	110	100
	TRUCK TIPPER	15 ton	hour	5,400	3,380	2,850
	PNEUMATIC ROLLER	10 ton, 130 hp	hour	10,000	3,650	3,440
	CRAWLER (e.g D7)	200-220 hp	hour	26,100	8,210	7,230
	CRAWLER (e.g D78)	230-325 hp	hour	34,100	9,890	8,770
	MOTOR GRADER	131-155 hp	hour	15,800	4,950	4,240
	MOTOR GRADER	156-200HP	Hour	18,600	5,820	5,040
	PEDESTRIAN ROLLER	700-1000Kg	hour	3,200	1,150	800
	DOUBLE DRUM STEEL VIBRATING ROLLER	10 TON, 130HP	hour	10,000	3,530	3,300
	SINGLE DRUM STEEL VIBRATING ROLLER	9TON 130HP	hour	18,900	4,090	3,840

	CONCRETE MIXER	300-400 lt	hour	2,300	570	370
	WATER TANKER	8001-10000 LT	Hour	7,500	2,440	2,030
	BUTUMEN SPRAYER H/op		hour	1,700	410	220
	VIBRATING p/TAMPER	PLATE COMPATACTOR	hour	1,600	400	210
	SEMI- TRAILER/BED	40FT	hour	5,700	1,430	1,310
	PRIME MOVER ( NO ATTACH	35-50TON	hour	16,900	4,900	4,350
	LOW LOADER			22,600	6,410	5,660
	F/WHEEL LOADER	106-125HP	hour	15,200	5,240	4,450
	EXCAVATOR	130-150Hp	hour	20,000	6,530	5,620
	EXCAVATOR (BUCKET)	230-255Hp	hour	27,800	9,040	7,990
	EXCAVATOR (BREAKER)	230-225 Hp		38,600	12,560	11,320
<b>1317</b>	<b>HIRE OF VEHICLES</b>				<b>CHARGES (Ksh.)</b>	
	BREAKDOWN ( Every 10 kms dry rate)				10,000	
	PLANT AND MACHINERY – ( DRY RATE PER HOUR)					
	TRACTOR				6,000	
	TRACTOR PER TRIP					
	COMPACTOR				9,000	
	SHOVEL				7,000	
	TIPPER ( dry rate per day)				15,000	
	GRADER				6,000	
	MOWING MACHINE (PER DAY)				4,500	
	VIBROR-ROLLER				7,000	
	POWER SAW				3,750	
	WHEEL LOADER				6,000	
	DOSSER				7,000	
	DESCRIPTION	Capacity	Basic unit	Minimum basic	Dry hire	Dry hire
				Charge per in Ksh:	Rates for private sector in Ksh:	Rates for public sector in Ksh:
	TRUCK FLAT BED	5.7 Ton	Hour	3,500	1,790	1,750
	TRUCK FLAT BED	7.8 TON	KM	3,800	60	60
	TRUCK FLAT BED	7.8 TON	Hour	3,800	1,870	1,830
	TRUCK TIPPER	15 TON	Hour	5,400	110	100
	TRUCK TIPPER	15 TON	Hour	5,400	3,380	2,850
	PNEUMATIC ROLLER	10TON,130 HP	Hour	10,000	3,650	3,440
	CRAWLER(E.g. D7)	200-220HP	Hour	26,100	8,210	7,230
	CRAWLER(E.g. D78)	230-325HP	Hour	34,100	9,890	8,770
	MOTOR GRADER	131-155HP	Hour	15,800	4,950	4,240
	MOTOR GRADER	156-200HP	Hour	18,600	5,820	5,040
	PEDESTRIAN ROLLER	700-1000Kg	Hour	3,200	1,150	800
	DOUBLE DRUM STEEL VIRATIN ROLLER	10 TON,130HP	Hour	10,000	3,530	3,300
	SINGLE DRUM VIBRATING	9-10 TON, 130HP	Hour	18,900	4,090	3,840
	CONCRETE MIXER	300-400LT	Hour	2,300	570	370

	WATER TUNKER	8001-10000LT	Hour	7,500	2,440	2,030
	BITUME SPRAYER H/op		Hour	1,700	410	220
	VIBRATING p/TAMPER	PLATE COMPACTOR	Hour	1,600	400	210
	SEMI-TRAILER/BED	40FT	Hour	5,700	1,430	1,310
	PRIME MOVER(NO attach)	35-50TON	Hour	16,900	4,980	4,350
	LOW LOADER			22,600	6,410	5,660
	F/WHEEL LOADER	106-125HP	Hour	15,200	5,240	4,450
	Excavator	130-150HP	Hour	20,000	6,530	5,620
	EXCAVATOR(BUCKET)	230-255HP	Hour	27,800	9,040	7,990
	EXCAVATOR (BREAKER)	230-225HP		38,600	12,560	11,320
	<b>HIRE OF VEHICLES</b>					
	Breakdown (Every 10 kms Dry rate)					10,000
<b>1318</b>	<b>Plant And Machinery - (Dry Rate per hour)</b>					
	Tractor					6,000
<b>1319</b>	<b>Tractor per trip</b>					
	Compactor					9,000
	Shovel					7,000
	Tipper (Dry rate per day)					15,000
	Grader					6,000
	Mowing Machine(per day)					4,500
	Vibro-roller					7,000
	Power saw					3,750
	Wheel loader					6,000
	Dosser					7,000
<b>1320</b>	<b>Electrical</b>					
	<b>Application fee for Inspection of electrical installations:</b>					
	i) Residential					5,000
	ii) Commercial					9,000
	iii) Temporary structures					2,500
	Inspection fee for electrical works:					
	Within the County					5,000
	Road Cutting					
	Tarmac: per Mtr					30,000
	Murram: per Mtr					12,000
	Cabling Under the road per mtr					5,000
	Refundable deposit (percentage of cost to be incurred)					100%
<b>1321</b>	<b>Underground excavation</b>					
	Earthworks (per Sq.mtr)					300
	Road reserve (per Sq. mtr)					400
	Pavements (per Sq.mtr)					400
	Excavation for underground cables					700
	Pavement (Elec/Fibre per Sq. Mtr)					

	Excavation for underground cables (Elec/Fibre per Sq.Mtr)				50
	Refundable deposit (percentage of cost to be incurred)				100%
<b>1323</b>	<b>Road works and storm Water</b>				
	<b>Drainage</b>				
	Not exceeding 100 mtrs				1,000
	100 to 200 mtr				1,500
	200 to 300 mtrs				2,000
	301 to 400 mtrs				2,200
	401 to 500 mtrs				3,000
	501 to 700 mtrs				3,200
	701 to 1000 meters				4,000
	1001 to 1500 meters				6,000
	1501 to 2000 meters				8,000
	2001 to 300 meters				12,000
	3001 to 5000 meters				20,000
	Over 5000 meters for every extra meter				50
	Public Nuisance caused by Obstruction (fee per vehicle) per incidence				5,000
	Other Nuisance	Per incidence			5,000
<b>1324</b>	<b>OTHERS</b>				
	Filming documentaries within Embu county				5,000
<b>1325</b>	<b>WAY LEAVE</b>				
	Underground Cabling per meter				200
	Charge s per electricity pole				50
	Fibre Optic Installation approval Per Meter				200
	Annual way leave fibre cables Per Meter				100
	High Voltage overhead cables Per Meter				500
	Transformers Each				5000
<b>1326</b>	<b>Renovation ( Alterations)</b>				
	C.B.D Area				15,000
	Sub Urban areas				10,000
	Categories, C &D				8,000
<b>1327</b>	<b>Repainting and Tiling Works Approval</b>				
	C.B.D. Area				<b>5,000</b>
	Sub Urban areas				<b>4,000</b>
	C & D classes				<b>3,000</b>
<b>1328</b>	<b>BUILDING SUPERVISION</b>				<b>CLASSES A,B,C,D</b>
	Building supervision fee (non-storeyed)				5,000
	Building supervision fee one storeyed				8,000
	Building supervision fee two storeyed				12,000

	Building supervision fee three storeyed					15,000
	Building supervision fee over three storey ( Per Additional floor)					3,000
	Occupational certificate: Residential					3,000
	Occupational certificate: Commercial					5,000
<b>1329</b>	<b>PLAN APPROVAL</b>					
	Up to 500 sq/ft @ residential per sq/ft (ground floor)					70
	Other floors residential per sq/ft					30
	Up to 2000 sq. ft @ commercial per sq ft ground floor					50
	Above 2000 sq. ft @ commercial per sq ft ground floor					30
	0-500 sq/ft @ industrial per sq/ft ground					35
<b>1330</b>	<b>BUILDING ENGINEERING SERVICES</b>					
	Provision of architectural plans (per project) Provision of bills of quantity, estimates and engineering designs.					5,000
	i) Up to 2,000,000					2,500
	ii) 2,000,001 to 5,000,000					3,500
	iii) 5,000,001 to 10,000,000					5,000
	iv) Above 10,000,000					10,000
	<b>Approval for Advertisements/Billboards</b>					
	0.5m2- 1m2					2,500
	1.01m2-5m2					5,000
	5.01m2-10m2					10,000
	Above 10m2					20,000
<b>1331</b>	<b>TENDER QUOTATION CHARGES (BY TENDER VALUE)(KES) (as per the public procurement act)</b>					
	Documents search fee					500
	Sale of standard stalls plans					3,000
	' kiosks Medium					1,500
	' kiosks Small					1,500
	Addition of names					1,500
	Special private meeting request					6,000
	Succession grants fee					1,000
	Land hire per acre p.a					12,000
	Inspection of building files and Sheet					3,000
	Supply of list of approved building plan					5,000
	Hoarding fee					
	C.B.D per 3 month					10,000

	Class B areas per 3 month				8,000
	Class C cbd per 3 month				8,000
	Classes D per 3 month				2,200
	<b>Demolition application fee</b>				
	C.B.D				15,000
	Classes B and C				10,000
	Classes D				5,000

**SEVENTH SCHEDULE— AGRICULTURE, LIVESTOCK AND COOPERATIVE DEVELOPMENT**

1400	<b>AGRICULTURE, LIVESTOCK, VETERINARY AND FISHERIES LICENSE SLAUGHTER HOUSES, MEAT INSPECTION, SALE OF VACCINES, MECHANIZATION SERVICE ( AMS), TILLING, COOPERATIVE DEVELOPMENT AND COFFEE MARKETING</b>		
<b>1401</b>	<b>AGRICULTURE, LIVESTOCK, VETERINARY AND FISHERIES</b>		Charges
	Service Rendered		
	Facilitate access to holding ground services ( per head per month)		<b>30</b>
	Movement for dogs, cats, and horses		200
	Veterinary Sanitary Certificate		1,000
	Import Certificate:		
	Licensing of Private Inseminator		500
	Inspection of Hatchery		1,000
	Hides and Skins licenses		
	Dispatch Note		100
	Tannery Registration		
	Registration Certificate Per Annum		5,000
<b>1402</b>	<b>LICENSE SLAUGHTER HOUSES PER ANNUM:</b>		
	For Export		5,000
	Local - Category 'A'		5,000
	Local - Category 'B'		5,000
	Local - Category 'C'		3,000
	Local - Category 'D'		3,000
	Cattle Dip Fluid Analysis		1,000
	Post Mortem Test per carcass		1000
	Farm Visits (Requested)		1,000
	<b>PROVISION OF TEST ANIMALS TO THE LABORATORIES</b>		
	Per 0.5 ltr horse blood		2,000
	Slaughter mans license application fee		200
	Slaughter Man's License (Renewal)		1,000
	Slaughter Man's Folder		250
<b>1403</b>	<b>MEAT INSPECTION:</b>		
	Cattle, Donkey and Camel		200
	Sheep, Goats and Pigs		50
	Licensing of Meat Container (per annum)		1,000
	Certificate of Transport (per leaf)		20
	Movement Permit -Local (50-100 Animals)		200
<b>1404</b>	<b>SALE OF VACCINES (PER DOSE):</b>		
	Newcastle/ Fowl pox/Gomboro		5
	Anthrax/Black quarter		50
	Foot and Mouth		150
	Lumpy Skin Diseases		20
	Rabies		100
	Laboratory Test (Slides)		100
	Agro Vet Inspection and Licensing		1000
	Sale of Food of Animal Origin License		1000
<b>1405(i)</b>	<b>AGRICULTURE MECHANIZATION SERVICE ( AMS)</b>		
	Plant hire services for Agricultural work		
	Plant/tractor hire ( Per acre)		
	Application		200
	D6(140-185HP) – Dry rate per hour		3,500
	D7 (over 185HP) – Dry rate per hour		4,000

	Low loader- Dry rate per Kilometer		500
<b>1405 (ii)</b>	<b>NON AGRICULTURAL WORKS</b>		
	D6(140-185HP) – Dry rate per hour		7,000
	D7 (over 185HP) – Dry rate per hour		7,500
<b>1406</b>	<b>TILLING</b>		
	Virgin land - dry rate per acre		1,800
	Cultivated land ( Dry Rate) per acre		1,500
	Harrowing, ridging, Sub-soiling per Acre		1,000
	Dam survey/ water survey	Per design	25,000
	Service rendered		
	Import certificate		1000
	Semen per dose		1000
	License distribution of semen		10,000
	1 MP gallon	A.I	8000
<b>1407</b>	<b>COOPERATIVE DEVELOPMENT AND MARKETING</b>		
	Certification of Documents		500
	Audit of Society Accounts		70% of auditing fee
	Inspection of books of an indebted society		1,000
<b>1408</b>	<b>COFFEE MARKETING LICENCES</b>		
	Coffee nursery certificate		1000
	Coffee pulping Station License (PSL)		1000
	Coffee grower's miller License		10,000
<b>1408(i)</b>	<b>Commercial Coffee millers license</b>		
	Capacity over 10000 MT		200,000
	Capacity range 5000 – 9,999MT		100,000
	Capacity range 3000 – 4,999MT		75,000
	Capacity less than 3000MT / New		50,000
<b>1408(ii)</b>	<b>Coffee roasters License</b>		
	Over 1000 bags		10,000
	500 – 999 bags		7,500
	100 – 499 bags		5,000
	Less than 100 bags		2,500
<b>1408(iii)</b>	<b>Coffee commercial warehouse License</b>		
	Over 200,000 bags		100,000
	50,000 – 199,000 bags		75,000
	Less than 50,000 bags / New		50,000
<b>1408(iv)</b>	<b>Coffee Parchment / Buni movement permit</b>		Nil (Free)
	Clean Coffee movement permit from County of origin (per leaf)		100
<b>1408(v)</b>	<b>Late application fee</b>		10% of licensing fees



**EIGHTH SCHEDULE— TRADE, TOURISM, INVESTMENT AND INDUSTRIAL DEVELOPMENT**

<b>1500</b>	<b>WEIGHTS, MEASURE OF LENGTH, MEASURE OF CAPACITY (OTHER THAN BULK MEASURES, STORAGE TANKS, MEASURING INSTRUMENTS, LEATHER MEASURING INSTRUMENTS, EGG-GRADING MACHINES, ADJUSTING WEIGHTS AND MEASURES CHARGES FOR TRANSPORTATION, HANDLING CHARGES, FEES FOR REGISTRATION AS A MANUFACTURER, REPAIRERS LICENCE, ALCOHOLIC TRADE RELATED CHARGES, HOTEL LEVY, LICENCES AND INSPECTION</b>		
	<b>PARTICULARS OF EQUIPMENT:</b>	<b>INITIAL VERIFICATION KSh.</b>	<b>RE-VERIFICATION KSh.</b>
<b>1501(i)</b>	<b>1. WEIGHTS:</b>		
	For each weight		
	5kg and under	100	100
	10 kg	160	160
	20kg	400	400
	Exceeding 20kg	400	400
<b>1501(ii)</b>	<b>2. MEASURE OF LENGTH</b>		
	For each measure		
	(a) Unsubdivided	400	400
	(b) Subdivided (including the whole length) 1 metre and under	100	100
	Exceeding 1 metre but not exceeding 5 metre	200	200
	10 metres	200	200
	20 metres	600	600
	30 metres	800	800
	Exceeding 30 metres	1000	1000
<b>1501(iii)</b>	<b>3. MEASURE OF CAPACITY(OTHER THAN BULK MEASURES):</b>		
	For each measure		
	(a) Unsubdivided		
	2 litres and under Exceeding 2 litres but not exceeding 20 litres		
	Exceeding 20 litres	<b>100</b>	100
	(b) Subdivided	100	100
	The fee payable for a subdivided measure shall be the same as that for an unsubdivided measure of equivalent capacity plus an additional charge of Ksh.10 for each of its numbered subdivisions.	<b>200</b>	<b>200</b>
<b>1501(iv)</b>	<b>4. BULK MEASURES( road tankers):</b>		
	(i) For each compartment according to capacity 500 litres and under	4,000	
	<b>Exceeding 500 litres</b>		
	an additional charge of ksh.500 shall be payable for every 500 litres (or part thereof) in excess of such capacity		
	(ii) Adjustment of liquid level indicator of a bulk measures	<b>2,000</b>	
<b>1502</b>	<b>5. BULK STORAGE TANKS:</b>		
	For each tank according to its capacity		
	100,000 litres and under	100,000	
	Exceeding 100,000 litres but not exceeding 500,000	150,000	
	Exceeding 500,000 litres but not exceeding 1,000,000 litres	200000	

	Exceeding 1,000,000n litres and additional charge of		
	Ksh.10,000 for every 1,000,000 litres		
	For subdivided tanks –		
	an additional charge of Kshs.2,000.00 per graduation		
<b>1503</b>	<b>6. SPIRIT MEASURING INSTRUMENTS:</b>		
	For each instrument	400	400
<b>1504</b>	<b>7. LIQUID MEASURING INSTRUMENTS:</b>		
	(a) Dispensing pumps (each) –		
	(i) Electronic	2,000	2000
	(ii) Non-electronic	1,600	1,600
	(b) Bulk meters (each)		
	(i) Electronic	30,000	30,000
	(ii) Non-electronic	20,000	20,000
<b>1505</b>	<b>8. LEATHER MEASURING INSTRUMENTS AND FABRIC MEASURING INSTRUMENTS:</b>		
	For each instrument	2,000	2,000
<b>1506</b>	<b>9. EGG-GRADING MACHINES:</b>		
	For each machine-		
	Type “A” machine	2,000	2,000
	Type “B” machine	3,000	3,000
<b>1507</b>	<b>10. (1)NON-AUTOMATIC WEIGHING INSTRUMENTS INTENDED FOR COUNTER USE:</b>		
	For each instrument according to its capacity –		
	(a) Non-self indication		
	5kg and under	200	200
	Exceeding 5kg not but exceeding 15 kg	400	400
	Exceeding 15kg	1,000	1000
	(b) Semi-self indicating instruments-		
	5kg and under	400	400
	Exceeding 5kg not but exceeding 15kg	800	800
	Exceeding 15kg	1,200	1,200
	(c) Self-indicating instruments-		
	(i) Electronic 5kg and under	600	600
	Exceeding 5kg not but exceeding 15kg	1,000	1000
	Exceeding 15kg	1,600	1,600
	(ii) Non electronic 5kg and under	400	400
	Exceeding 5kg not but exceeding 15kg	800	800
	Exceeding 15kg	1,200	1,200
	<b>10 (2) All other non-automatic weighing instruments:</b>		
	For each instruments according to its capacity-		
	(a)Electronic instruments –		
	50kg and under	1,200	1,200
	Exceeding 50kg but not exceeding 500kg	2,000	2000
	Exceeding 500kg but not exceeding 1 tonne	4,000	4,000
	Exceeding 1 tone but not exceeding 5 tonnes	6,000	6,000
	Exceeding 5 tonnes but not exceeding 20 tonnes	10,000	10,000
	Exceeding 20 tonnes—The fee payable shall be the same as that for a 20 tonne capacity instrument plus an additional charge of Ksh.400 for every tone (or part thereof)in excess of such capacity.		

	(b)Electronic instruments-	1,000	1,000
	50kg and under	1,600	1,600
	Exceeding 50kg but not exceeding 500kg	3,000	3,000
	Exceeding 500kg but not exceeding 1 tonne	4,000	4,000
	Exceeding 1 ton but not exceeding 5 tonne	8,000	8,000
	Exceeding 5 tonnes but not exceeding 20 tonnes		
	The fee payable shall be the same as that for a 20 tonne capacity instrument plus an additional charge of Ksh.400 for every tone (or part thereof)in excess of such capacity.		
<b>1508</b>	<b>11. AUTOMATIC WEIGHING INSTRUMENTS</b>		
	For each weighing unit according to its capacity		
	20kg and under	1,200	600
	Exceeding 20kg but not exceeding 50kg	1,600	1,000
	Exceeding 50kg but not exceeding 200kg	2,000	1,500
	Exceeding 200kg but not exceeding 1 tonne	3,000	2,000
	Exceeding 1 tonne but not exceeding 5 tonnes	4,000	3,000
	Exceeding 20 tonnes	8,000	5,000
	The fee payable shall be the same as that for a 20 tonne capacity instrument plus an additional charge of Ksh.400 for every tone (or part thereof)in excess of such capacity.		
<b>1509</b>	<b>12. BELT WEIGHERS</b>		
	For each instrument	12,000	8,000
	<b>13.</b> Additional charges payable where a weighing or measuring instrument incorporate a printing device which is also examined and tested.	4,000	2,000
	<b>14.</b> Where a weighing or measuring instrument incorporates a printing device, which is also examined and tested an additional charge of KSh.400 shall be payable for the examination and testing of each such device		
	<b>15.</b> Where a weighing instrument incorporates more that one indicating device, an additional fee equivalent to the stamping fee payable for the instrument shall be charged for the examination and testing of each such device		
	<b>16.</b> Where a weighing instrument has two sets of graduations (as in the case with some milk weighers) separate fees shall be charged for each set of graduations according to the capacity.		
	<b>17.</b> Where a weighing or measuring instrument is constructed to calculate and indicate and indicate the price, an additional fee of KSh.400 shall be payable for the examination and testing of the price indicating mechanism		
	<b>18.</b> Where two or more load receptors are connected to one indicting mechanism, separate fees shall be charged for each load receptor according to its capacity		
<b>1510</b>	<b>FEE FOR ADJUSTING WEIGHTS AND MEASURES AND OTHER MISCELLANEOUS CHARGES</b>		
	<b>1.</b> Adjusting weights		
	For each weight		

	5kg and under	40	
	10kg	60	
	20kg	80	
	Exceeding 20kg	200	
	2. Adjusting measures of capacity For each measure		
	(a) Unsubdivided		
	(b) Subdivided	100	
	The fee payable shall be the same as that for unsubdivided measure of equivalent capacity plus an additional charge of Ksh.50 for each subdivision adjusted.		
<b>1511</b>	<b>3. MISCELLANEOUS CHARGES</b>		
	(a) Inserting plugs (each)	40	
	(b) Adjusting loose poises (each)	40	
	(c) Balancing all types of weighing instruments (each)	100	
	(d) Denominating liner and capacity measures (each)	100	
	(e) Adjusting capacity measures for use as standards		
	Each measure according to denomination –		
	20 litres and under	1,000	
	Exceeding 20 litres but not exceeding 500 litres	2,000	
	Exceeding 500 litres		
	An additional charge of Ksh.1000 shall be payable for every 500 litres (or part thereof) in excess of such capacity.		
	(f) Calibrating masses for use in laboratories:		
	Each mass 2kg and under Class E	2,000	
	Class F	1,500	
	Class M	1,000	
	Exceeding 2kg but not exceeding 20kg	400	
	Exceeding 20kg but not exceeding 20kg	600	
	Exceeding 20-kg but not exceeding 50kg	2,000	
	Exceeding 500kg	5,000	
	Calibration of bulk storage tanks		
	For each tank according to its capacity 100,000 litres		
	and under	100,000	
	Exceeding 100,000 litres but not less exceeding 500,000		
	litres	150,000	
	Exceeding 500,000 litres but less than 1,000,000		
	Exceeding 1,000,000 litres an additional charge of Ksh.50,000 per litres	200,000	
	An additional charge of ksh1,000 per graduation.		
	3. Fees for testing or calibrating articles or weighing or measuring equipment submitted to the Director in Pursuant of section 17 of the Act.		
	(a) Testing or calibrating articles (each)		
	(b) The charge for testing or calibrating weighing or measuring equipment shall be the same as the stamping fee applicable for such an equipment plus an additional charge of	800	
	<b>CHARGES FOR TRANSPORTATION, HANDLING AND HIRE OF STANDARDS</b>		

	<b>1.TRANSPORTATION CHARGES:</b>		
	The amount payable for transporting mass standards from the nearest weights and measures office to the place appointed by the applicant shall be Ksh.2,000 plus an additional charge per kilometer as follows-		
	Mass standards of—		
	One tone and under	2,000	
	Exceeding 1 tonne but not exceeding 3 tonnes	4,000	
	Exceeding 3 tonnes but not exceeding 10 tonnes	5,000	
	Exceeding 10 tonnes but not exceeding 15 tonnes	10,000	
	Exceeding 15 tonnes	15,000	
<b>1513</b>	<b>2. HANDLING CHARGES</b>		
	The charges payable for lifting roller and block test weights for the purpose of either loading/offloading them into a vehicle or placing them onto the load receptor of the weighing instrument under test shall be as follows—		
	(a) Loading /offloading weights into a vehicle Ksh.1500 per ton or Ksh.6,000 per day whichever is the greater.		
	(b) Placing weights on or off the load receptor of an instrument Ksh.500 per hour or part thereof.		
	<b>3. Hire of roller and block test weights. For every tone or part thereof(per day)</b>		
	(i) For the first three days (minimum period)	10,000	
	(ii) Any additional days beyond the minimum period	2000	
	<b>4. Hire of other weighing equipment:</b>		
	(i)Weighbridge testing unit; Ksh.10,000 per hour		
	(ii)Mobile prover tanks;Ksh.10,000 per day		
	(iii)Fork lift; ksh.10,000 per day		
<b>1514</b>	<b>5.TRAVELLING COSTS</b>		
	The amount payable when an officer, on application or notification by nay person, attends at any place away from his duy station for the purpose of verification of any weighing or measuring equipment shall be as follows-		
	Travelling expenses (per kilometer or part thereof)	<b>500</b>	
<b>1515</b>	<b>FEES FOR REGISTRATION AS A MANUFACTURER OR WEIGHING OR MEASURING EQUIPMENT AND WORKSHOP</b>		
	<b>APPROVAL</b>		
	Fees for registration as a manufacturer	20,000	
<b>1516</b>	<b>FEES FOR REPAIRERS LICENCE</b>		
	1. Repairer's license fees;		
	For each license according to type 1	<b>3,000</b>	
	Type 2	5,000	
	Type 3	6,000	
	Type 4	5,000	
	Type 5	5000	
	Type 6	5000	
	Type 7	6,000	

	Type 8	3000	
	Type 9A – Electricity meter		
	9B – Taxi meter	3,000	
	9C – Airtime meter	3,000	
	Type 10A –Speed gun	3,000	
	10B – Alcohol Breath Analyser..... 10C – Blood Pressure machine..... 10D – Thermometers	3,000	
	Special categories		
	Type A-Precision balance class ‘A’	10,000	
	Type B-Precision balances class ‘B’	10,000	

**1517 -ALCOHOLIC TRADE RELATED CHARGES – ANNUAL FEES**

		Classification A	Classification B	Classification C, D
1	General Retail alcoholic drinks	50,000	30,000	15,000
	General retail alcoholic drinks license (off license)	24,000	18,000	12,000
	Brewers alcoholic Drinks licence	All Categories		
	1,000,000 or more litres p.a	1,000,000		
	500,000 to 999,999 litres p.a	500,000		
	From 12,001 to 499,999 litres p.a	250,000		
	12,000 litres p.a and below	50,000		
	Wholesale local alcoholic drinks license (per premises)- all categories.	50,000		
	Whole Sale, Imported (cross County and Across – Country) alcoholic drinks license (NB: alcoholic drinks so imported must have a licensed depot within Embu County)	All Categories		
	1,000,000 and above litres p.a	1,000,000		
	500,000 to 999,999 litres	500,000		
	Below 500,000 litres	250,000		
1518	<b>BOTTLERS LICENCER</b>			
	Bottlers alcohol drinks license	250,000		
	Depot License ( Additional to Bottlers licenses above	50,000		
1519	<b>DISTRIBUTORS ALCOHOLIC DRINKS LICENSE</b>			
	Depot and Distributors licenses	70,000		
		Classification A	Classification B	Classification C, D
	Hotels Alcoholic Drinks License	100,000	60,000	35,000
	Restaurant alcoholic drinks license	30,000	20,000	10,000
	Members Club	100,000	80,000	50,000
	Proprietary Clubs and Discotheques alcohol license	100,000	80,000	50,000
	Franchise retail store / Supermarkets alcoholic drinks license	80,000	50,000	30,000
	Theatre alcoholic drinks license	15,000	15,000	15,000
	Railway and Airport alcoholic drinks license	30,000	30,000	30,000
	Temporary/Occasional alcoholic drinks license	1,000	1,000	1,000
	Removal of an alcoholic drink license	1,000	1,000	1,000

	Issue of an assurance for an alcoholic drinks license	1,000	1,000	1,000
	Issue of a duplicate license of any kind	1,000	1,000	1,000
	Application fee	1,000	1,000	1,000
	Penalty for late application/operating without a license 50% of the annual license fees (All categories)			

**1520-ALCOHOLIC TRADE RELATED CHARGES SIX MONTHS OR LESS**

		<b>Classification A</b>	<b>Classification B</b>	<b>Classification C, D</b>
1	General Retail alcoholic drinks	30,000	18,000	9,000
	General retail alcoholic drinks license (off license)	14,000	10,000	7,000
<b>1521</b>	<b>BREWERS ALCOHOLIC DRINKS LICENSE</b>	<b>All Categories</b>		
	1,000,000 or more litres p.a	1,000,000		
	500,000 to 999,999 litres p.a	500,000		
	From 12,001 to 499,999 litres p.a	250,000		
	12,000 litres p.a and below	50,000		
	Wholesale local alcoholic drinks license (per premises)- all categories.	30,000		
	Whole Sale, Imported (cross County and Across – Country) alcoholic drinks license (NB: alcoholic drinks so imported must have a licensed depot within Embu County)	All Categories		
	1,000,000 and above litres p.a	1,000,000		
	500,000 to 999,999 litres	500,000		
	Below 500,000 litres	250,000		
	Bottlers Licensor			
	Bottlers alcohol drinks license	150,000		
	Depot License (Additional to Bottlers licenses above)	30,000		
<b>1522</b>	<b>DISTRIBUTORS ALCOHOLIC DRINKS LICENSE</b>			
	Distributors license	50,000		
	Depot License (Additional to distributors licenses above)	20,000		
		<b>Classification A</b>	<b>Classification B</b>	<b>Classification C, D</b>
	Hotels Alcoholic Drinks License	60,000	35,000	18,000
	Restaurant alcoholic drinks license	20,000	12,000	6,000
	Members Club	100,000	80,000	50,000
	Proprietary Clubs and Discotheques alcohol license	100,000	80,000	50,000
	Franchise retail store / Supermarkets alcoholic drinks license	80,000	50,000	30,000
	Theatre alcoholic drinks license	15,000	15,000	15,000
	Railway and Airport alcoholic drinks license	30,000	20,000	20,000
				<b>All Classifications</b>
	Temporary/Occasional alcoholic drinks license			1,000

	Removal of an alcoholic drink license			1,000
	Issue of an assurance for an alcoholic drink license			1,000
	Issue of a duplicate license of any kind			1,000
	Application fee			1,000
	Penalty for late application/operating without a license 50% of the annual license fees (All Categories)			

**1523-ALCOHOLIC TRADE RELATED CHARGES SIX MONTHS OR LESS**

		<i>Classification A</i>	<i>Classification B</i>	<i>Classification C, D</i>
	General Retail alcoholic drinks	50,000	30,000	30,000
	General retail alcoholic drinks license of license)	35,000	30,000	30,000
<b>1524</b>	<b>BREWERS ALCOHOLIC DRINKS LICENSE</b>	<b>All Categories</b>		
	1 000 000 or more litres per annum	5,000 000		
	100,000 to 999,999 litres per annum	500,000		
	From 12,000 to 499,999 litres per annum	250,000		
	12,000 litres per annum and below	50 000		
	Wholesale local alcoholic drinks	30,000		
	License (per premises)- all categories			
	[Whole Sale, Imported (cross County and Across - Country) alcoholic drinks license (NB: alcoholic drinks so imported must have a licensed depot within Embu County)	All Categories		
	1,000 000 and above litres per annum	1,000 000		
	500 000 to 999,999 litres	500,000		
	Below 500,000 litres	250,000		
<b>1526</b>	<b>Bottlers Licenser</b>			
	Bottlers alcohol drinks license	150,000		
	Depot License (Additional to Bottlers licenses above)	30,000		
<b>1527</b>	<b>DISTRIBUTORS ALCOHOLIC DRINKS LICENSE</b>			
	Distributors license	30 000		
	Depot License (Additional to distributors s licenses above)	15,000		
	Hotels Alcoholic Drinks License	35,000	35,000	35,000
	Restaurant alcoholic drinks license	12,000	12,000	12,000
	Members Club	100	150,000	50,000
	Proprietary Clubs and Discotheques alcohol license	100,000	150,000	50,000
	Franchise remit store/ Supermarkets alcoholic drinks license	80,000	130,000	30,000
	Theatre alcoholic drinks license	15,000	15,000	15000
	Railway and Airport alcoholic drinks license	20,000	20,000	120,000
	Travelers lounges alcoholic drinks	If licensee has	If licensee	
	License- Class "N"	If licensee has Class "A" for premises, no charge	If License does not have class "A" for premises, 15,000	
	Cross county distribution of alcoholic drinks license ( all types) Class "P"	100,000	100,000	100,000
<b>1528</b>	<b>All Classifications</b>			



	Temporary/Occasional alcoholic drinks license			1,000
	Removal of an alcoholic drink license			1,000
	Issue of an assurance for an alcoholic drink license			1,000
	Issue of a duplicate license of any kind			1 500
	Application fee for liquor license (Per Premise)			1,000
	Penalty for late application/operating without a license		50% of the annual license fees (All Categories)	

<b>1529</b>	<b>TOURISM</b>			
<b>Park Fees</b>	<b>Citizens</b>		<b>Non-citizen</b>	
	<b>Adults</b>	<b>Children/students</b>	<b>Adults</b>	<b>Children/students</b>
Scenic/ Special interests	KWS Charges	KWS Charges	KWS Charges	KWS Charges

1530	<b>HOTEL LEVY</b>	
No.	Item of Charge	
I	Hotel accommodation per room per month per occupancy based on bed ni2ht rate (Ksh)	
	n) Up to 2000	50
	b) Between 2000 and 5000	100
	) Above 5000	150
2	Pool table permits	5000
<b>1531</b>	<b>License fees payable by various types of regulated tourism activities and services</b>	

## (a) Class "A" Enterprises

Enterprise	Description	License Application fee (Kshs)	Annual License Fee (Kshs.)	License Renewal Fee (Kshs)
Hotels	With bed capacity of one to ten beds/or minimum total for accommodation per night is Ksh. 1,500	500	5,000	5,000
	With bed capacity of one to ten beds and/or minimum total charges for accommodation per night is over 1,500.	500	8,500	8,500
	With or without at least one restaurant and/or minimum total charge for accommodation per night is less than Ksh. 1,500	500	10,000	10,000
	With or without at least one restaurant and/or bed capacity of between 11 to 40 beds and minimum total charge for accommodation per night is over Ksh. 1,500	500	10,000	10,000
	With more than one restaurant and bar outlet and/or bed capacity of between 41-80 in addition to function room facility.	500	15,000	15,000
	With at least three restaurant bar outlets swimming pool and/or bed capacity between 81 to 120 beds in addition to function room facility with more than one syndicate rooms.	500	20,000	20,000
	With at least three restaurant bar outlets swimming pool and/or bed capacity of between 121 to 160 beds in addition to banqueting department and sports facilities.	500	25,000	25,000
	With at least three restaurant bar outlets, swimming pool, banqueting department, sporting facilities and or bed capacity of between 161 to 200 beds in addition to health club.	500	30,000	30,000
	With at least three restaurant bar outlets swimming pool, banqueting department, sporting facility, health club	500	35,000	35,000

		and/or bed capacity of between 201 to 300 beds in addition to casino.			
		With at least three restaurant bar outlets, swimming pool, banqueting department, sporting facility, health, a casino and/or bed capacity of above 301 beds in addition to golf or racecourse.	500	40,000	40,000
	Members club		500	11,000	11,000
	Enterprises	Description	License Application fee (Ksh.)	Annual License Fee (Ksh.)	License Renewal Fee (Ksh.)
	Motels		500	11,000	11,000
	Inns		500	11,000	11,000
	Hostels		500	11,000	11,000
	Health and spa resorts		500	26,000	26,000
	Retreat lodges		500	26,000	26,000
	Eco lodges		500	21,000	21,000
	Tree houses		500	21,000	21,000
	Flotels		500	21,000	21,000
	Service flats		500	26,000	26,000
	Service apartments		500	26,000	26,000
	Beach cottages		500	21,000	21,000
	Holiday cottages		500	26,000	26,000
	Game lodges	Conventional game lodge with at least one restaurant, bar/or bed one to twenty beds	500	21,000	21,000
	Tented camps		500	51,000	51,000
	Safari and mobile camps		500	51,000	51,000
	Bandas		500	21,000	21,000
	Cultural homes and centers		500	2,000	2,000
	Villas		500	26,000	26,000
	Homestays	Economy	500	1,000	1,000
		Standard	500	2,000	2,000
		Executive	500	3,000	3,000
	Guest houses		500	5,000	5,000
	Time shares		500	26,000	26,000

(b) Class “B” Enterprises

**The license fee for class “B” Enterprises is based on gross receipts as follows**

Gross receipts	License Application fee (Ksh.)	Annual License Fee (Ksh.)	License Renewal Fee (Ksh.)
A restaurant which has not previously traded	500	5,000	5,000
Annual gross receipts less than Ksh. 3 million	500	8,500	8,500
Over Ksh. 3 billion but not more than Ksh. 4 million	500	11,000	11,000
Over Ksh. 4 billion but not more than Ksh. 4.5 million	500	16,000	16,000
Over Ksh. 4.5 billion but not more than Ksh. 5 million	500	21,000	21,000

Over Ksh. 5 billion but not more than Ksh. 5.5 million	500	26,000	26,000
Over Ksh. 5.5 billion but not more than Ksh. 6 million	500	31,000	31,000
Over Ksh. 6 million	500	46,000	46,000

## (c) Class “C” Enterprises

Enterprises	License Application fee (Ksh.)	Annual License Fee (Ksh.)	License Renewal Fee (Ksh.)
Tour or safari operators	500	8,000	8,000
Tourist service vehicle hire	500	8,000	8,000
Local air charter	500	8,000	8,000
Travel agency	500	8,000	8,000
Water sports	500	8,000	8,000
Balloon operators	500	8,000	8,000
Boat excursions	500	8,000	8,000
Foreign registered Tourist vehicles	500	8,000	8,000

## (d) Class “D” Enterprises

Enterprises	License Application fee (Ksh.)	Annual License Fee (Ksh.)	License Renewal Fee (Ksh.)
Game fishing outfitters	500	6,000	6,000
Enterprises offering camps and camping equipment for hire	500	6,000	6,000
Nature parks	500	6,000	6,000
Nature reserves	500	6,000	6,000
Nature trails	500	6,000	6,000
Game ranches	500	6,000	6,000
Amusement parks	500	6,000	6,000
Non-citizen tour leaders or guides	500	6,000	6,000

## (e) Class “E” Enterprises

Enterprises	License Application fee (Ksh.)	Annual License Fee (Ksh.)	License Renewal Fee (Ksh.)
Local traditional boat operators	500	2,000	2,000
Professional safari photographers	500	2,000	2,000
Curio vendors	500	2,000	2,000
Private zoos	500	2,000	2,000
Citizen tours leaders and guides	500	2,000	2,000
General vendors	500	2,000	2,000
Beach operators	500	2,000	2,000
	500	2,000	2,000

## (f) Class “F” Enterprises

Enterprises	License Application fee (Ksh.)	Annual License Fee (Ksh.)	License Renewal Fee (Ksh.)
Entertainment facilities	500	20,000	20,000

## (g) Class “G” Enterprises

Enterprises	License Application fee (Ksh.)	Annual License Fee (Ksh.)	License Renewal Fee (Ksh.)
Conference and event services	500	20,000	20,000
<b>1532</b>	<b>FEES FOR CLASSIFICATION REGISTER ON REQUEST AND INSPECTION OF THE CLASSIFICATION FOR TOURISM ENTERPRISES</b>		
1.	Any enterprise that wishes to be re-classified on request shall pay to the Authority a		

	fee of Ksh. 50,000.
	2. Anyone who wishes to inspect the classification register will pay to the Authority Ksh. 4,000.

The duration for employment of expatriates in the Tourism sector whose employment Authority has approved under regulation 24 will be valid as follows;

<b>S/No.</b>	<b>Qualifications</b>	<b>Duration</b>
1	Diploma in Hospitality and Tourism or equivalent and below	12 months
2	Degree or Higher National Diploma in Hospitality or Tourism or Equivalent	18 months
3	Post Graduate qualification in Hospitality or Tourism	24 months

**NINTH SCHEDULE— WATER, ENVIRONMENT, CLIMATE CHANGE AND NATURAL RESOURCES**

<b>Code: 1600</b>	<b>ENERGY, MINERALS, TIMBER HARVESTING, SALE OF COUNTY TREE SEEDLINGS, REFUSE REMOVAL, POLLUTION, NATURAL RESOURCES, HIRE COUNTY PARKS</b>			
	<b>Description of fee or Charge on Service</b>	<b>Legislation Imposing Fee or Charge for Services</b>	<b>Unit of Measure</b>	<b>Amount of Fee or Charges</b>
1601	<b>Energy Sector</b>			
	Geothermal, Hydro, Solar, Wind, Nuclear		1% turnover	1% of turnover
	Penalty for illegal petrol and fuels		Per den	100,000
1602	<b>Minerals</b>			
	Diatomite, kaolin, copper any other minerals		% turnover	1% of turnover
	Others e.g., soil decorating stones		Per tonne	400
1603	<b>Timber Harvesting or Processing Companies</b>			
	<b>Transporters Certificates (per Year)</b>		Per vehicle	
	Pick up			2,000
	Tractor			2,000
	Canter			4,000
	Lorry 7-10 tons			4,500
	Lorry above 10 tones			6,000
	Trailer			10,000
	<b>Cess</b>		Per tonne	
	Forest produce Cess – up to 5 tones		Per trip	1,000
	5-7 tons		Per trip	1,500
	7 tons and above		Per trip	3,000
	Woodlots/ poles/firewood		Per tonne	150
	Others; saw dust, off cuts, barks, etc.		Per tonne	100
<b>Item</b>	<b>Description of fee or charge on service</b>	<b>Legislation Imposing Fee or Charge for Services</b>	<b>Unit of Measure</b>	<b>Amount of Fee or Charges</b>
				15,000
	Lumberjack Certificate		Per year	10,000
	Penalty for Non-payment of cess			10,000
1604	<b>Sale of County Trees</b>			
	Hard wood		Per tonne	4,500
	Soft wood		Per tonne	3,500
	Firewood lots		Per tonne	5,600
	Tree cutting/ pruning certificate	Environmental management by – law 2006	Per Power saw	3,500
	Tree cutting large size	Forest Conservation and Management Act 2016	Per Tree	1,500
	Medium size		Per tree	1,000
	Small size		Per tree	750
	Penalty for illegal cutting of trees	Forest Conservation and Management Act 2016	Per tree	1,500

	In Public land	Forest Conservation and Management Act 2016	Per tree	20,000
	In Private land	Forest Conservation and Management Act 2016	Per tree	5,000
	Destruction of County trees/ flowers	Forest Conservation and Management Act 2016		
	Flower		Per flower	1,000
	Young tree		Per tree	5,000
	Mature tree		Per tree	10,000
1605	<b>Environmental Certificate</b>			
	Sand Harvesting (Per year)	EMCA Cap387	Per cubic metre	10
	Quarrying (Per year)	EMCA Cap387	Per cubic metre	10
	Hardcore/Pumice (Per year)	EMCA Cap387	Per cubic metre	10
1606	<b>Parks, trees, and garden charges</b>			
	Tree/flowers/vegetable nurseries permit	Environmental management by-law 2006 section 192	Per year for 4m by 10m	2,000
	Release of impounded power saw		Per mower	5,000
	Storage of impounded power saw		Per day	500
1607	<b>SALE OF COUNTY TREE SEEDLINGS</b>			
	Indigenous		Per Seedling	15
	Exotic		Per seedling	15
	Ornamental		Per seedling	150
	Shrubs		Per seedling	150
	Flowers		Per seedlings	100
	Seed harvesting permit		Per year	2,000
1608	<b>Tree Assessment Fee</b>			
	1-10trees			1,000
	11-50 trees			2,500
	Above 51 trees			3,500
	Encroachment interference of beacons on trust lands/ gazetted forests/wetlands		Per person encroaching per Hectare	100,000
1609	<b>REFUSE REMOVAL</b>			
1609(i)	<b>Waste disposal/ tipping Charges</b>			
	Vehicle 2 tonnes and below	Section 66& 67	Per trip	200
	Vehicle above 2-5 tonnes	Section 66 & 67	Per trip	300
	Vehicle above 5-10 tonnes	Section 66 & 67	Per trip	500
	Vehicle above 10 tonnes	Section 66& 67		1,000
	Disposal of Industrial waste truckload	Section 66 & 67	Per trip	2,000
	Disposal Site study tour / visits/research		Per visit/research session	5,000
	Hire of Dozer (Dry rate minimum 6 hrs.)		Per hour	7,000
	Inspection fee per contract per month	Section 74	Monthly	3,000
	Waste resource/sorting, recycling/collection permit	Section 45	Annual	2,000
	Licensed waste handlers' inspection fees	Waste Regulation 2006	Per month	2,000

	Solid Waste management operator's license	Waste Regulation 2006	Per year	20,000
1609(ii)	<b>Penalties</b>			
	Penalty for littering (hand littering) in Town/highway	Environmental management by-law Section 75 Savings	Per person	500
	Penalty for Dumping in undesignated sites	Environmental management by-law Section 75 Savings	Handcart to 5 tons	10,000
		Environmental management by-law Section 75 Savings	Above 5 tons	50,000
	Unattended septic sewerage threatening human health/ safety	EMCA Water quality regulations 2006		20,000
	Penalty for litter bin vandalism		Per litter bin	50,000
1610	<b>Waste resource, sorting, Recycling or collection from designated County dumpsites</b>			
	Up to 1 tonne		Per trip	200
	Up to 5 tonnes	Section 45	Per trip	500
	Over 5-7 tonnes		Per trip	750
	Trailer		Per trip	1,500
	Waste collection sorting	Waste Regulations 2006	Per year	10,000
	Wildlife Conservancy Fee			1% of turnover
	Charcoal Movement permit		Per tonne	
			3- 7 tonne vehicle	5,000
			Over 7 tonnes	10,000
			Motorcycle	700
			Bicycle	300
	Charcoal Cess		Per bag	50
1611	<b>Pollution</b>			
	Environmental Impact Assessment (EIA) Review/ Environmental site Inspection fee	EMCA 1999, Environmental management by – law 2006section 105,107,111 and 114	Per Report	5,000
	Noise control application fee	EMCA (Noise and excessive vibration pollution Control) Regulations 2009	Per application	500
	Noise Control Permit	EMCA (Noise and excessive vibration pollution (Control) Regulations 2009	Per permit	2,000
	Stationary promotions without music/ loud speaker		Per day	500
	Stationary promotions with music/ loud speaker		Per day	2,000
	Noise regulation by churches A and B		Per Annum	10,000
	Noise regulation by churches Class C and D		Per Annum	5,000(C) 4,000(D)

	Noise pollution Bars, clubs entertainment joints (Class A AND B)		Per Annum	30,000
	Noise pollution Bars, clubs entertainment joints (Class C AND D)			10,000
	Special License for entertainment joints			5,000
	Procession/ road shows Saloon car/ Pick-up/ Station Wagon		Per Day	5,000
	Bus/Lorries/Canterers		Per Day	7,500
	Trailers			15,000
	Removal of illegal posters/handbills in undesignated areas by the County			20,000
	Penalty for EIA Non- Compliance		Per project	20,000
1612	<b>NARUTAL RESOURCES</b>			
	Natural Resources Extraction Application Fees	Environmental Management By – Law 2006 Section 193	Per application	500
	Natural Resources Extraction Assessment Fee		Per assessment	3,000
	Slashing / removal of illegally cultivated crops		Per acre	20,000
	Bush clearing in abandoned plot/unmanaged fences		Per 1/8 of an Acre	5,000
1613	<b>Domestic Waste</b>			
	Residential high income 3 bedroom and above	Environmental Management By- Law 2006	Per Month	300
	Residential low income (single room/ household)	Environmental Management By- Law 2006	Per month	100
	Residential middle income (1-2 bedroom)	Environmental Management By- Law 2006	Per month	200
1614	<b>Hire county parks</b>			
	Religious		Per application	4,000
	Political rallies		Per application	50,000
	Weddings		Per application	5,000
	Commercial activities		Per Application	6,000
	Others e.g., schools' institution or travelling musician		Per application	6,000
	Tent pitching on Recreational sites		Per Tent	4,000
	Penalty for non-approved tent pitching in recreational sites			5,000



**TENTH SCHEDULE -YOUTH, GENDER, SPORTS, CHILDREN, CULTURE, AND SOCIAL SERVICES**

<b>YOUTH AND SPORTS</b>		
<b>1700</b>	<b>PUBLIC FUNCTIONS AT EMBU STADIUM NON- SPORTING ACTIVITIES( per day),STADIUM HALLS, SPORTS FUNCTIONS AT EMBU STADIUM, SPORTING EVENTS, PUBLIC PLAYGROUNDS, SOCIAL HALLS, TALENT ACADEMY FACILITIES, HIRE OF BUS, LET OF CULTURE HOTEL, LIBRARY SERVICES</b>	
<b>1701</b>	<b>PUBLIC FUNCTIONS AT EMBU STADIUM NON-SPORTING ACTIVITIES( per day)</b>	
i)	Concerts and Entertainment.	150,000
ii)	Trade fairs, Exhibitions,	100,000
iii)	Political gatherings	100,000
iv)	Other public Gatherings	50,000
<b>1702</b>	<b>STADIUM HALLS</b>	
i)	Hire of hall per day	5,000
<b>1703</b>	<b>SPORTS FUNCTIONS AT EMBU STADIUM</b>	
	<b>Institutional sports</b>	
i)	Public Institutions	5,000
ii)	Private Institutions	15,000
iii)	Private schools sports Day	30,000
<b>1704</b>	<b>SPORTING EVENTS</b>	
i)	International	250,000
ii)	National	200,000
(iii)	Regional	100,000
(iv)	local	100,000
<b>1705</b>	<b>PUBLIC PLAYGROUNDS</b>	
(i)	Public playgrounds across the county	5,000
<b>1706</b>	<b>SOCIAL HALLS</b>	
i)	Monthly social halls rent	30,000
ii)	Social events (county)	7,000
iii)	Public events e.g. meeting per day (county)	3,000
iv)	Social events (sub-county)	2,500
<b>1707</b>	<b>TALENT ACADEMY FACILITIES</b>	
	<b>HIRING OF HALL (PER DAY)</b>	
i	National Government meetings	8,000
ii	County Departments meetings	7,000
iii	County Assembly	7,000
iv	Corporate/churches	15,000
v	Local Groups	5,000
vi	Local Artists	5,000
vii	Cultural Group dances per event	5,000
viii	Studio recording	5,000
<b>1707(a)</b>	<b>Hiring of the Grounds</b>	
	Playing Grounds	10,000
<b>1707(b)</b>	<b>Community Playing functions</b>	
	Private sports activities	5,000
	Local sports activities	5,000
<b>1708</b>	<b>HIRE OF BUS</b>	
	Hire of bus Per day Dry rate	15,000
<b>1709</b>	<b>HIRE OF CULTURE HOTEL</b>	
	Monthly rent	30,000
	<b>Registration of Cultural, traditional medicine men and social groups</b>	
	Registration of Cultural and social groups	1,000
<b>1710</b>	<b>LIBRARY SERVICES</b>	

	Student entry fee (Secondary & colleges)	20
	Senior Adult entry	20
	Adult book loan	20
	Junior book loan	5
	Hall hire	200
	Parking fee	50
	Attachment fee	500
	Primary school membership	3,000
	Secondary school membership	3,000
	College institutional membership	7,500
	Poster	100
	Exclusive reading	100

<b>ELEVENTH SCHEDULE- PUBLIC SERVICE, ADMINISTRATION AND ICT</b>				
<b>1800</b>	<b>IMPOUNDING CHARGES : ANIMALS AND GOODS, STORAGE CHARGES, DAMAGE OCCASIONED TO COUNTY PROPERTY, RATING FIRE PROTECTION MEASURE INSPECTION</b>			
1801	<b>Impounding Charges</b>		CLASS B	CLASS A
	Illegal billboards		10,000	10,000
	Kiosk		3,000	3,000
	Kiosk timber constructed		1,000	1,000
	Kiosk metallic		3,000	3,000
	Container up to 20ft		20,000	20,000
	Container over 20ft		40,000	40,000
	Construction tools per day		1,000	1,000
	Confiscation on account of illegal construction		10,000	10,000
	Power saws on account of illegal felling of trees		5,000	5,000
	Tuk tuk		1,500	1,500
	Motorcycles		1,000	1,000
	Taxis		10,000	10,000
	Pick ups		10,000	10,000
	Matatu		10,000	10,000
	Mini buses		15,000	15,000
	Buses		20,000	20,000
	Lorries		20,000	20,000
	Trailers		40,000	40,000
	Market goods 5 times of market gate fee			
	Others <b>per</b> day		500	500
<b>1802</b>	<b>Impounded Animals and Goods per day</b>			
	Cattle donkey per animal		1,000	1,000
	Goats, sheep, pigs per animal		500	500
	Poultry per head		200	200
	Unlicensed Dogs per head		200	200
	Assorted Goods		500	500
<b>1803</b>	<b>Storage Charges per day</b>			
	Goods per day per sack		500	1,000
	Vehicle per day per vehicle		1,000	1,000
	Hand carts per day per handcart		100	500
	Bicycles per day per bicycles		200	500
	Motor Bikes and tuk tuk		500	1,000
	Containers		3,000	5,000
	Others		100	100
<b>1804</b>	<b>Storage of Impounded Animals goods (per day)</b>			
	Cattle/donkey per day per head			500
	Goats, sheep, pigs per day per head			300
	Poultry per day per head			100
	Dogs per day per head			200
	Other equipment per day			2,000
	Illegal construction tools per day			3,000
<b>1805</b>	<b>Damage occasioned to County property</b>			
	Property – Evaluated			100% valued cost
<b>1806</b>	<b>Miscellaneous</b>			
	Sale of County Enacted Laws (cost per page)			20
	Sale of County minutes (Extract per page)			250
	Sale of County Regulations (per page)			20

	Research fees			20,000
	Hire of Board room per day			6,000
	Extension or Bond			1,500
	Cancellation of bond			3,000
	Non-payment of Cess per trip			10,000
	Failure to display Single business permit/liquor licence/Fire safety compliance certificate/Health certificate			2,000
	Late payment of Bus park fee			1000
	Failure to display bus park monthly sticker on windscreen per incident			500
	Non removal of posters, banners 14 days after the Event			10,000
	Tampering with clamp			10,000
	Erection of kiosks, stalls, structures, without approval per incidence			10,000
	Building without approval plans			10,000
	Use of County Stadia without permit			Twice the hiring charge
	General nuisance per incidence including Touting			2,000
<b>1807</b>	<b>Rating</b>			
	Valuation objection forms			2,000
	Rates Struck on site			
	Value valuation method			0.20%
	Rate clearance certificate			5,000
	Bouncing Cheque fine per incidence			10,000
<b>1808</b>	<b>Fire protection measure inspection (per hour)</b>			
	<b>Factory:</b>			
	Fire protection measure inspection petrol station and depot			1,200
	Fire protection measure inspection commercial and industrial premises factory			1,200
	Fire protection measure inspection premises storming dangerous flammable materials			1,200
	Inspection of Fire Extinguisher	(Per extinguisher)		150
	ASK show/person – per hour)			400
	Dumping out flooding	(Per hour)		1,200
	Training of private personal (Firemen) per month per course	Per person		3,000
	ASK Show fire risk per hour			100,000
	Standby against fire risk per hour	(Per hour)		1,000
	Fire report preparation and issuance			10,000
	Minimum 920/- +400/- per hour			
	Inspection and hydraulic of dry			3,500
	ASK Show – Chief Fire Officer	Per day		3,200
	Use of turntable ladder or hydraulic platform per hour			3,000
	Removal of fallen trees per hour			1,500
	Removal of Bees (Per hour)			1,000
	Fire fighting equipment license	Per annum		8,500
	Opening of lifts (per service)			4,700
	Training of government institution Fireman per course			3000
	Basic fire safety training for industrial workers per course per person			3000
	Fire inspection	Per cylinder		500 (Minimum 2,500)

	Hire of fire engine fully equipped	Per Kilometer	2,500
	Fire sensitization	Per Person	300
	Fire Training (Group of 10)	Per month	100,000
	Fire Drill inspection		30,000
	Extinguishing fire outside the County	Per Kilometre	5,000
	Insurance covered fire		5% of the claim total

**TWELTHFH SCHEDULE- BUSINESS CLASSIFICATION DICTIONARY**

		INFORM AL SECTOR BRIMS			FORM AL SECTO R BRIMS									
		CODE			CODE									
		DEPENDI NG ON			Depend ing on				SIZE SELECTIO N CRITERIA LARGE		SIZE SELECTION CRITERIA MEDIUM		SIZE SELECTI ON CRITERI A SMALL	
CATEGORY OF BUSINESS	CORE ACTIVITY CLASSIFICAT ION	SCALE			Size				Large		Medium		Small	
		Hawker	smal l trad er	medi um trade r	large trader	Medi um	Sma ll	Kio sk less tha n 5m2	Employees	Physical size	Employees	Physica l size	Employees	Physical size
Accountancy services (1- person operation)	independent Technical Operator				620	620	620		1 Person activity		1 Person activity		1 Person activity	
Accountants Professional Firm or practice	Professional Services				605	610	615		over 10 Practitioners /int'l Affiliation		from 3 to 10 Practitioners		up to 2 Practitioner s	
Advocates - Legal advice Professional Firm or Practice	Professional Services				605	610	615		over Practitioners /int'l Affiliation		from 3 to 10 Practitioners		up to 2 Practitioner s	
Agent: all sorts of products or brands	Retail/Wholesale Trade				105	110	115	120	over 20	Over 300 m2	from 5 to 20	from 50 to 300	UP to 3	less than 50 m2
Agriculture chemical dealers, agent stock list, seller shop	Retail/Wholesale trade				105	110	115	120	over 20	Over 300 m2	from 5 to 20	from 50 to 300 m2	up to 3	less than 50 m2
Agriculture chemical dealers, agent stock list,, seller shop	retail/Wholesale trade				105	110	115	120	over 20	Over300	from 5 to 20m2	from 50 to 300 m2	up to 3	less than 50m2
Agriculture Equipment Repair	Repair workshop Operation				820	825	827		over 20	Over 500m2	from 6 to 20	from 25 to 500 m2	up to 5	up to 25 m2
Agro-Veterinary Products dealers, agent stock list,, seller, shop	Retail/Wholesale Trade				105	110	115	120	over 20	Over 300 m2	from 5 to 20	from 50 to 300 m2	UP to 3	less than 50 m2

Amusement parlour-Arcade, juke Box Arcade	Entertainment Services				750	755	760			Over low machines		4to low machines		up to 3 machines
Animal Bones Dealer	informal Sector Trade		295											
Animal Feeds dealer, agent, stock list, seller, shop	Retail/Wholesale Trade				105	110	115	120	over 20	Over 300 m2	from 5 to 20	from 50 to 300m2	up to 3	less than 50m2
Apple Seedlings Growing	agriculture production Processing				405	410	415		over 50		from 11 to 50		up to 10	
Apple Seedlings Growing (boribo, !Dine, other)	Retail/Wholesale Trade				105	110	115	120	over 20	Over 300 m2	from 5 to 20	from 50 to 300m2	up to 3	less than 50 m2
Appointed agent, sub-agent,	Retail/Wholesale									Over 300		from 50 to		less than 50
Distributor, dealer, stock list, seller	Trade				105	110	115	120	over 20	m2	from 5 to 20	300m2		m2
Architects Professional Firm or Practice	Professional Services				605	610	615		over 10 Practitioners /int'l Affiliation		from 3 to 10 Practitioners		up to 2 Practitioner s	
Arrows, knives, Swords etc. seller	Retail I/Wholesale Trade				105	110	115	120	over 20	Over 300 m2	from 5 to 20	from 50 to 300m2	up to 3	less than 50 m2
Arrows, knives, Swords etc. making , repairing:	workshop Operation		295	295	820	825	827		over 20	Over 500 m2	from 6 to 20	from 25 to 500m2	Up to 5	up to 25 m2
Artist and or Script Writer	Retail/Wholesale Trade		295	295										
Auctioneers Professional Firm or Practice	Professional Services				605	610	615		over 10 Practitioners /int'l Affiliation		from 3 to JO practitioners		up to 2 Practitioner s	
Automobile Repairs (mechanic - electric-bodywork)	workshop Operation			295	820	825	827		over 20	Over 500 m2	from 6 to 20	from 25 to 500m2	up to 5	UD to 25 m2
Bakery /Confectionary Distribution	Retail/Wholesale Trade				105	110	115	120	over 20	Over 500 m2	from 5 to 20	from 50 to 300m2	Up to 3	less than 50 m2
Bakery / Confectionary production	Agriculture production Processing				405	410	415		over 50		from 11 to 50		UP to 10	
Bank or Financial institution	Financial Services				625	630	635		over 25		from 6 to 25		up to 5	
Bar & Restaurant/membership Club no lodging)	food & Beverage Catering				540	543	546		over 30 customers or members	over 50 customers	from 11 to 30 customers or members	16to50 customers	up to 10 customers or members	up to 15 customers

Bar, Beer Seller (no restaurant)	Beverage Catering				561	564	567			Over 300 m2	from 5 to 20	from 50 to 300m2		less than 50 m2
Barber (kinyozi), Hair Dresser, Beauty Saloon	Service Provider			295	105	110	115	120	over 20	Over 500 m2		from 25 to 300m2	up to 3	
Baskets ,Pots etc. making:	Workshop Operation			295	820	825	827		over 20		from 6 to 20		Up to 5	UD to 25 m2
Baskets, Pots etc making:	Retail/Wholesale Trade				105	110	115	120	over 20	Over 300 m2	from 5 to 20	from 50 to 300 m2	up to 3	less than 50 m2
battery Charge and Repair	Workshop Operation			295	820	825	827		over20	Over 500 m2	from6 to20	from 25 to 300 m2	up to5	up to 25 m2
Battery Dealer Selling	Retail/Wholesale Trade				105	110	115	120	over 20	Over 300 m2	from5 to20	from 50 to 300 m2	up to 3	less than 50 m2
Beauty Saloon, Beauty parlor,	Service Provider				105	110	115	120	over20	Over 300 m2	from5 to 20	from50 to	up to 3	less than 50 m2
Beauty's' Shoo, perfumed Dealer	Retail/Wholesale Trade				105	110	115	120	over 20	Over 300 m2	from 5 to20	from 50 to 300 m2	up to 3	less than 50 m2
Beer Distributor, Agent, sub-agent,	Retail/Wholesale Trade				105	100	115	120	over 20	Over 300 m2	from 5 to 20	from50 to 300m2	up to 3	less than 50 m2
Bicycle Repair	workshop Operation		295	295	820	825	827		over 20	Over 500 m2	from 6 to 20	from 25 to 300 m2	Up to 5	UP to 25 m2
Bicycle Seller, Dealer. Spare Parts Dealer	Retail/Wholesale Trade				105	110		120	over 20	over 300 m2	from 5 to 20	from50 to 300m2	up to 3	less than50 m2
Bee Farm	Animal Breeding				405	410	415		over 50	Over 500 m2	from 11 to 20	from 25 to 300 m2	up to 10	
Blacksmith	workshop Operation				820	825	827		over20		from 6 to20	300 m2	upto5	up to 25 m2
Bricks and concrete Dealer	retail/Wholesale trade				105	110	115	120	over20	over 300 m2	from 5 to20	from 50 to 300 m2	up to 3	less than 50 m2
Bricks and Concrete maker	Workshop Operation				820	825	827		over 20	Over 500 m2	from 6 to 20	from 25 to 300 m2	Up to 5	Up to 25 m2
Boarding and Lodging House(food or catering)	Accommodation only				521	524	527			Over 15 rooms		From6 to 15		Upto5 rooms
Boarding and Lodging House with restaurant and or bar	Accommodation and catering				512	515	518			Over 15 rooms		From6 to 15		Upto5 rooms



Boat, Canoe Operator	Transportation				305	310	315			over 30 rooms		From 6 to 30 vehicle		From 2 to 5 vehicles
Boat, Canoe operator I boat only	Transportation				320					1 boat only				
Body and platform Builder for Motor vehicle	workshop Operation				820	825	827		over 20	over 500 m2	From 6 to 20	From 25 to 500 m2	Up to 5	Up to 25 m2
Book keeping service (1-person operation)	independent Technical Operator				620	620	620			1 Person Activity		1 Person Activity		1 Person Activity
book seller, Book shop and/or Stationery Dealer	Retail/Wholesale Trade			295	105	110	115	120	over 20 m2	Over 2,500	from 5 to 20	From 50 to 300 m2	up to 3	Less than 50m2
Bottlers and Brewer	Industrial Manufacturing				805	810	815		over 75	Over 2,500 m2	From 16 to 75	From 101 to 2500	up to 15	up to 100 m2
Boutique	Service Provider			295	105	110	115	120	over 20	over 300 m2	from 5 to 20	from 50 to 300 m2	up to 3	
Bows and Arrows Deale	Retail/Wholesale Trade			295	105	110	115	120	over 20	over 300 m2	from 5 to 20	From 50 to 300 m2	up to 3	less than 50 m2
Bows and Arrows Maker	workshop Operation			295	820	825	827		over 20	over 500 m2	From 6 to 20	From 25 to 500 m2	up to 5	Up to 25 m2
Braiding School	Technical School				710	715	720		over 100 pupil	Fees over Ksh.50,000 per year	Up to 31 to 100 pupils	fees between ksh.30,001 to 50,000 Per year	Up to 30 pupils	fees up to ksh.30,000 per year
Bread Depot. Dealer, Distributors, Alignment	Retail I/Wholesale Trade				105	110	115		over 20	over 300 m2	from 5 to 20	from 50 to 300 m2	up to 3	less than 50 m2
Breakdown vehicle Assistance (Towing trucks. Road repair. etc.)	Transportation				305	310	315			over 30 vehicles		From 6 to 30 vehicle		From 2 to 5 vehicles
Broker in General Goods (EG, soda agent)	Retail/Wholesale Trade				105	110	115		over 20	over 300 m2	from 5 to 20	From 50 to 300 m2	up to 3	...,less than 5m2
Broker Professional Firm or practice	Professional Service				605	610	625		over 10 practitioners		from 3 to 10 practitioners		up to 2 practitioners	[Up to 25 m,
Building contractor (Building Society, Real Estate)	Contracting Operation				820	825	827		over 20	over 500 m2	From 6 to 20	From 25 to 500m2	UP to 5	
Developer	Financial Service				633	634	635		over 25	over 300 m2	From 6 to 25		UP to 5	

Bus Company	Transportation				305	310	315			over 30 vehicles				from 2 to 5 vehicles
Bus Operator, 1 vehicle only	Transportation				320									
butchery	Meat Trade				560	560	560		over 50		from 11 to 50		up to 10	
Butchery with meat roasting - soup kitchen( Nyama Choma)	includes Catering:				555	555	555			Any size		Any Size		Any size
Cafe, Eating Houses, Canteen, Food, Kiosk	catering				549	552	556			Over20 customers		7to20 customers		upto6 customers
Canoe, Boat operators	Transportation				305	310	315			Over 30 vehicles		From 6 to 30 vehicles		from 2 to 5 vehicles
Canteen, Eating House, Cafe, Tea Kiosk	Catering:				549	552	556			Over20 customers		7 to 20 customers		up to 6 customers
Car Hire	Transportation				305	310	315			Over 30 vehicles		From 6 to 30 vehicles		from 2 to 5 vehicles
Car Washing	informal Sector		295	295						Over 500m2	from 6to 20	From 250 to 5000 sq.ft		Up to 25 m2
Carpenter	workshop			295	820	825	827		over 20	Over 300 m2	from 6to 20	From 10 to 300m2	up to 5	Less than 5m2
Carpet Trader Dealer	Retail/Wholesale Trade				105	110	115	120	over 20	m2	from 5 to 20	From 10 to 300m2	up to 3	Less than 5m2
Cart Maker	workshop Operation			295	820	825	827		over 20	over 500 m2	from 6to 20	101 to 500m2	up to 5	Up to 25 m2
Casino, Night Club	Accommodation and catering				571	574	577			over 500 m2				m2
Cement Dealer, Stock list, Agent	Retail/Wholesale Trade				105	110	115	120	over 20	over300 m2	from 5 to 20	From 50 to 300m2	up to 3	Less than 50m2
Charcoal and/or Firewood Producer, Exporter	Agriculture Production/Processing				405	410	415		over 50		from 11 to 50		up to 10	
Charcoal and/or Firewood Retailer, wholesaler, Dealer	Retail/Wholesale Trade			295	105	110	115	120	over 20	over300 m2	From 5 to20	From 50 to 300m2	up to 3	Less than 50m2
Chemist, Pharmacy shop (wholesale and retail)	Retail/Wholesale Trade				105	110	115	120	over 20	over 300 m2	From 5 to 20	From 50 to 300m2	up to 3	Less than 50m2

Chicken Roasting & Chips, Eating									Over 20 customers		7to20		Up 106
House, Cafe, Tea Kiosk	Caterin2				549	552	556		customers		customers		customers
Child Welfare Clinic	Health facility, no overnight accommodation				740	740	740		Any Size		Any Size		Any Size
Cigarette agent, Distributor, Sub Agent Dealer	Retail/Wholesale trade				105	110	115	over 20	over 300 m2	From 5 to 20	From 50 to 300m2	UD to 3	Less than 50m2
Cinema Hall, Theater, Video Theatre	Entertainment services				750	755	760		over 100m2		from 51 to 100 seats		up to 50 seats
Civil, Electrical, Solar Contractor, Repair Contractor	Contractor				820	825	827	Over 20	over 500m2	from6 to 20	from 25 to 500m2	up to 5	up to 25m2
Classified Hotels'/C Class	Accommodation only				521	524	527		over 15 rooms		from 6 to 14		up to 5 rooms
Classified Hotels'/C Class(with bar and restaurant)	Lodge House & catering				512	515	518		over 15 rooms		from 6 to 15		up to 5 rooms
Classified Hotels: D	High Standard				503	506	509		over 100 rooms		from 41 to 100 rooms		up to40 rooms
Classrooms (Private schools)	Education Services				710	715	720	Over 100 Pupils	fees over Ksh.50,000 per year	31 to 100 pupil	fees up to ksh.30,001 to 50,000	up to 30 pupils	fees up to ksh.30.000
Clinic Hospitals(Overnight accommodation)	Health facilities with overnight accommodation				725	730	735		over 30 beds		from 11 to 30 beds		up to 10 beds
clinic	Heath facilities.no overnight accommodation				740	740	740		any size		any size		any size
Clothes factory, other factory	industrial plant, factory				805	810	815	Over 75	over 2,500m2	from 16 to 75	from 101 to 2,500m2	up to 15	unto 100m2
Cloth wear shop, Tailoring, Boutique	retail/wholesale trade				105	110	115	120	Over 20	from 5 to 20	From 50 to 300m2	UP to 5	less than 50m2
Club (membership club with bar and restaurant)	Food & Beverage Catering				540	543	546	Over 30 customers or members		from 11 to 30 customers or members		up to 10 customers or members	

Coffee, tea factory	Agricultural production/processing				405	410	415		over 50	over 1000m2	from 11 to 50	100 to 1,000m2	up to 10 customers or members	up to 100 m2
Cold storage facility	Storage facilities				340	345	350							
Collage-University, High Education institution(private)	Education Services				705	705	705			any size		any size	UP to 5	any size
Commercial bank. Other financial corporation/house	Financial Services				623	630	635		over 25	over 300m2	from 6 to 25	from 50 to 300m2	up to 12 practitioners	less than 50m2
Commission Agents firm or practice	Professional Services				605	610	615		over 10 practitioner/int'l affiliation		from 3 to 10 practitioners		up to 2 practitioners	
Confectionery maker-seller(cakes and madazi)	Informal sector		295	295										
Cooperative society ,financial institution	Financial Services				625	630	635		Over 25	over 300m2	from 6 to 25	from 50 to 300m2	UP to 5	less than 50m2
Corporate headquarters(industrial, commercial ,any operation)	Service provider				105	110	115	120	Over 20	over 300m2	from 5 to 20	from 50 to 300m2	up to 5	less than 50m2
Courier services, parcels and mail collection-delivery	Service provider				105	110	115	120	Over 20	over 300m2	from 5 to 20		UP to 5	less than 50m2
Court brokers Professional firm or practice	Professional services				605	610	615		Over 10 practitioners /int'l affiliation		from 3 to 10 Practitioners	from 50 to 300m2	up to 3	less than 50m2
Crafts, wood, Curves, curious, gemstone dealers	Retail/Wholesale trade			120	105	110	115	120	over 20	over 300m2	from 5 to 20	from 25 to 500m2	up to 3	
Cushion maker/repair(formal/informal operation)	Retail/Wholesale trade		295		820	825	827		Over 20	over 500m2	from 6 to 20		UP to 5	UP to 25 m2
Cushion, Mattress seller, dealer, Agent, Trader	Retail/Wholesale trade				105	110	115	120	Over 20	over 300m2	from 5 to 20	from 50 to 300m2	UP to 5	less than 50m2
Cycle dealers Agent, Traders, shops	Retail/Wholesale trade			195	105	110	115		Over 20	over 300m2	from 5 to 20	from 50 to 100m2	up to 5	less than 50m2
Cycle repair workshops(formal/informal operation)	workshop			195	821	825	827		Over 20	over 500m2	from 6 to 20	from 25 to 500m2	UP to 5	upto 25m2
Dairy products Transporter ,other Produce transporter	Transportation				750	755	760		over 30 vehicles over 100 customers		from 31 to 100 pupils		up to 30 pupils	

Dance hall and discotheque	Entertainment services				750	755	760			fee over Ksh.50,000		From 50 to 300m2	up to 30 Pupils'	less up to 30,000 per year
Day nursery, private schools	Education Services				710	715	720		Over 100 Pupils per year		from 5 to 20	from 50 to 300m2		less than 50m2
Dealer: all sorts of products & brand	Retail/Wholesale trade				105	110	115		over 20	over 300m2	from 5 to 20		up to 3	
Dealers in crafts & Antiques	Retail/Wholesale trade				105	110	115	120	over 20	over 300m2	from 5 to 20		UP to 3	less than 50m2
Dealer ,Agents ,sub Agent, Distributor, Seller fall sorts of products	Retail/Wholesale trade				105	110	115						no overnight accommodation	
Dentist	Health facilities				740	740	740		No overnight accommodation		no overnight accommodation		no overnight accommodation	
Depot Warehouse, Go down, etc.	Storage facilities				355	361	365			over 5000m2		1,000 to 5,000 m2		up to 1000m2
Dhobi, Dry cleaner, Laundry	Services provider				105		115		over 20	over 300m2	from 5 to 20	from 50 to 300m2	up to 5	less than 50m2
Disabled persons home	Health facilities no				725	730	735			over 30 beds		from 11 to 30 beds		up to 10 beds
Discotheques, Dance Hall	Entertainment Services				750	755	760			over 100 Customers		51 to 100 customers		up to 50 customer
Dispensary(no overnight accommodation)	Health Services				740	740	740			Any size		Any size		Any Size
Distributor all sort of products brands	Retail/Wholesale Trade				105	110	115		over 20	over 300m2	From 5 to 20	From 50 to 300m2	UP to 3	Less than 50m2
Distributor ,Dealer, Agent, Sub Agent in all sorts of products	Retail/Wholesale Trade				105	110	115	120	over 20	over 300m2	From 5 to 20	From 50 to 300m2	UP to 3	Less than 50m2
Doctor(Medical Doctor)	Health Services				740	740	740		No overnight accommodation		No overnight accommodation		No overnight accommodation	
Domestic equipment and Appliances Repair	Repair workshop			295	820	825	827		over 20	over 500m2	From 6 to 20	From 25 to 300m2	UP to 5	up to 25m2

Domestic Equipment and Appliances	Retail/Wholesale r trade				105	110	115	120	over 20	over 300m2	From 5 to20	From 50 to 300m2	up to 3	Less than 50m2
Drapers Clothing Shop, Tailoring, ,Boutique	Retail/wholesale trade				105	110	115	120	over 20	over 300m2	From 5 to20	From 50 to 300m2	UP to 3	Less than 50m2
Draughts men Professional Firm or practice	Professional services				605	610	615		Over 10 Practitioner/Int' affiliation		From 3 to 10 Practitioners		up to 2 practitioner s	
Dress makin2	Service provider			295	105	110	115	120	over 20	over 300m2	From 5 to20	From 50 to 300m2	UP to 3	Less than 50m2
Drivin2 School	Transportation				305	310	315			over 30 vehicles		From 6 to 30 vehicles		From 2 to5 vehicles
Dry Cleaner & Laundry, Dhobi	Service provider				105	110	115	120	over 20	over 300m2	From 5 to 20	From 50 to 300m2	UP to 3	Less than 50m2
Eating House, Cafe, Tea Kiosk Canteen	catering				549	552	555			over 20 Customers		7 to 20 customers		up to6 customers
Education Institutions Privates Schools, Colleges	Education				710	715	720		over 100 pupils	Fees over 50,000 per Year	From 31 to 100 Pupils	Fees over 50,000 per year	up to 30 pupils	Fees up to Ksh 30,000per Year
Empty Gunny Bags, Tins, Bottles Seller	informal Sector		295	295					Over 10 Practitioner/Int' affiliation		From 3 to 10 Practitioners		up to 3 practitioner s	
Engineers Professional Firm or Practice	Professional Services				605	610	615							
Equipment Dealer, Distributor, Agent, Sub Agent	Retail/Wholesale Trade				105	110	115		over 20 practitioners/Int' I Affiliation	over300 m2	From 5 to20	From 50 to 300m2	Upto5	Less than 300m2
Estate & Land Agent. Private surveyor	Professional Services				605	610	615		over 20 practitioners/Int' I Affiliation		From 3 to 10 Practitioners	From 50 to 300m2	up to 2 practitioner s	Less than 50m2
Exhibition Hall, Show Room Factory (industry Production of goods)	Retail/Wholesale Trade				105	110	115	120	over 20	over300 m2	From 5 to20		Up to 3	
Factory (Industry production of goods)	Factories, Industrial Plants				805	810	815		over 75	over 2,500m2	Practitioners	From 101 to 2,500m2	up to 2 practitioner s	
Farm Implements dealer, agents stock list, seller, shop	Retail/Wholesale Trade				105	110	115	120	over 20	over 300m2	From4to 20	From 50 to 300m2	up to 3	Less than 50m2

Financial Institution (Bank, Post bank, Saving Institution. etc.)	Financial Services				625	630	635		over 25	over 300m2	From 6 to 25	From 101 to 300m2	up to 15	up to 100m2
Fish Trade, Fish Mongering	Retail/Wholesale Trade				105	110	115		over 20	over 300m2	From 5 to 20	From 50 to 300m2	UP to 3	Less than 50m2
Fishing, Fish Processing(filleting, smoking, canning)	Agriculture Production/Proce ssing				405	410	415		over 50		From 11 to 50	From 50 to 300m2	up to 10	Less than 50m2
Foodstuff Store, Produce Agent, Distributor, Dealer, Trader	Retail/Wholesale Trade				105	110	115	120	over 20	over 300m2	From 5 to 20	From 50 to 300m2	up to 3	Less than 50m2
Footwear-shoe Dealer ,Distributor ,Agent, Trader ,Seller	Retail Wholesale Trade				105	110	115	120	Over 20	over 300m2	From 5 to 20		Up to 3	
Forestry, Timber Production, Timber, Yards, Sawmills	Agriculture Production/Proce ssing				405	410	415		over 50		From 11 to 50		up to 10	
Freelance Photographer (hawking)	Hawker				209				over 50		From 11 to 50			From 3 Practitio ner
Fruit Juice. Sauce Processor/ produce,	Agriculture Production/Proce ssing				405	410	415		over 50		From 11 to 50		up to 10	
Fruit Production Bananas, Pineapples, Mangos, etc	Agriculture Production/Proce ssing				401	405	410		over 50		From 11 to 50		up to 10	
Fruits, Vegetables and produce Trade	Retail/Wholesale trade				405	410	415		over 50			From 50 to 300m2	up to 10	Less than 50m2
Fuel Depot	Storage Facility				335	360	365							
Fuel Pump(not with a service station\	Retail/Wholesale trade				105	110	115	120	over 20	over 300m2	From to 20	From 50 to 300m2	up to 3	Less than 50m2
Fuels Trade (Charcoal ,gas ,Paraffin etc)	Retail/Wholesale trade				105	110	115	120	over 20	over 300m2	From 5 to 20	From 50 to 300m2	up to 3	Less than 50m2
Funeral Homes	Service Provider				105	110	115		over 21	over 300m2	From 5 to 21	From 50 to 300m2	up to 4	Less than 50m2
Furniture Trade: Dealer, Trader, Agent Sales shop	Retail/ Wholesale				105	110	115	120	over 20	over 300m2	From 5 to 20	From 50 to 300m2	up to 3	Less than
Furniture workshop	workshop			295	820	825	827		over 20	over 500m2	From 6 to 20	From 50 to 300m2	up to 5	up to 25m2
Garage/Repair workshop	Repair workshop			295	820	825	827		over 20	over 500m2	From 6 to 20	From 25 to 500m2	up to 5	up to 25 m2

General Merchant, Trade. Dealer ,Distributor ,Agent	Retail/wholesale Trade				105	110	115	120	over 20	Over 300m2	From 5 to 20		up to 3	Less than 50m2
General workshop	Workshop				820	825	827		over 20	over 500 m2	from 6 to 20	from 25 to 500 m2	Up to 5	u9 to 25 m2
Go down, Warehouse, depot, etc	Storage facility				355	360	365					1,000 to 5,000 m2		
Goldsmith	workshop Operation				820	825	827		over 20	Over 500 m2	from 6 to 20	from 25 to 500 m2	Up to 5	up to 25 m2
Green Grocers Dealers, Shops	Retail Wholesale Trade				105	110	115	120	over 20	over 300 m2	From 5 to 20	From 50 to 300m2	up to 3	Less than 50 m2
Hair Dresser, Barber, salon, Beauty parlors	Service Provider				105	110	115	120	over 20	over 300 m2	From 5 to 20	From 50 to 300m2	Upto3	Less than 50 m2
Hardware Shop, Dealer, Trade Agent, Sub Agent	Retail/Wholesale Trade				105	110	115	120	over 20	over300 m2	From 5 to20	From 50 to 300m2	up to 3	Less than 50 m2
Hawker with Motor Vehicle (no matter of what and how sold)	informal sector		205											
Hawker without Motor Vehicle (no matter of what and how sold)	informal sector		209											
Headquarters for Industrial, commercial or any operation	Services provider				105	110	115	120	Over20	Over 300 m2	From 5 to20	From 50 to 300 m2	Up to 3	!Less than 50 m2
Health Clinic. Medical Doctors Surgery	Health Services				740	740	740		No Overnight accommodation		No overnight accommodation		No overnight accommodation	
Herbalist/ Traditional Healer	Traditional Healer/Herbalist				745	745	745			Any size		Any size		Any Size
Hides & Skin Dealer. Shop, Trader	Retail/Wholesale Trade				105	110	115	120	Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Upto3	Less than 50 m2
Hire purchase Company	Professional Services				605	610	615		Over 10 Practitioners /Int'l Affiliation	Over 300 m2	From 3 Practitioners	From 50 to 300 m2	Up to 2 practitioner s	Less than 50 m2



Honey Dealer/Collector/trader	Retail/Wholesale Trade			295	105	110	115	120	Over 20		From 5 to 20		Up to 3	
Honey Refinery	Retail/Wholesale Trade				405	410	415		Over 50		From 11 to 50		up to 10	
Horticulture: Flower - Production for Export	Agriculture Production/Processing				405	410	415		Over 50		From 11 to 50		Up to 10	
Hospital(With Accommodation)	Health Services				725	730	735			Over 30 beds		11 to 30 beds		up to 10 beds
Hostel	Accommodation				521	524	527			Over 15 rooms		From 6 to 15		Up to 5 rooms
Hotel: B/C class	Accommodation Only				521	524	527			Over 15 rooms		From 6 to 15		Up to 5 rooms
Hotel: B/ C class(With Bar and Restaurant)	Lodging House				512	515	518			Over 15 rooms		From 6 to 15		Up to 5 rooms
Hotel: D class	High Standard				503	506	509					100 rooms		
Hotel: Eating House, Cafe, Canteen. Tea Kiosk	Catering				549	552	555			Over 20 Customers		7 to 20 Customers		Up to 6 Customers
House craft training School	Technical School				710	715	720		Over 100 pupils	Fees Over Ksh 50,000 per Year	From 31 to 100 pupils	Fees between Kshs 30,000 and 50,000	Up to 30 pupils	Fees Up to Ksh 30,000 per Year
Household Utensils. Equipments and Accessories, Furniture	Retail/Wholesale Trade				105	110	115	120	over 20	over 300 m2	From 5 to 20	From 50 to 300 m2	up to 3	Less than 50 m2
Household Utensils. Equipments and Accessories, Furniture	Repair workshop			295	820	825	827		Over 20	Over 500 m2	from 6 to 20	from 25 to 500 m2	up to 5	Up to 25 m2
Ice- cream Bar	Catering				549	552	556			Over 20 Customers		7 to 20 Customers		Up to 6 Customers
Independent Transport Operator(matatu, bus, lorry ,taxi ,boat	Transportation						320							1 Vehicle only
Indoor sports Centre	Entertainment & sports				750	755	760			Over 50 Customers		16 to 50 Customers		up to 25 Customers
Industrial Plant	Factories, Industrial plants				805	810	815		Over 75	Over 2,500 m2	From 16 to 75	From 101 to 2,500 m2	up to 15	Up to 100 m2

Inn, Cafe, Eating house, Canteen, Tea Kiosk	Catering				549	552	555			Over20 Customers		7 to 20 customers		Upto6 Customers
Insurance Agency. Sub Agent ,Broker, Insurance Companies	Professional services				605	610	615		Over 10 Practitioners /Int' Affiliation		From 3 Practitioners		Up to 2 practitioners	
insurance Brokers & Agents	Professional services				605	610	615		Over 10 Practitioners /Int' Affiliation		From 3 Practitioners		Up to 2 practitioners	
Jewelry Dealer, Distributer, Trader, Agent	Retail/Wholesale Trade				105	110	115	120	over 20	over300 m2	From 5 to 20	From 5 to 300m2	Up to3	....less than 50 m2
Jua Kali(in open Air, Veranda or Temporary building, Stalls	informal sector		295	295						Over 10 Machines		4 to 10 Machines		Up to3 Machines
Juke Box Arcade. Amusement Arcade,	Entertainment & sports				750	755	760							
Kenya Charity Sweep stick(kiosk	Retail/Wholesale trade							120						
Kerosene, Petrol, Diesel Selling (not Fuelling a station	Retail/Wholesale Trade				105	110	115	120	Over 20	over300 m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Key Cutting (Established shop Kiosk per Hawker	Service Provider			295			115	120			From 5 to 21	From 50 to 300m2	Upto4	Less than 50m2
Kindergarten	Private Schools				710	715	720		Over 100 pupils	Fees over Kshs 50,000 per year	From31 to 100 Pupils	Fees over Kshs 50,000 per year	Up to 30 pupils	Fees Up to Kshs. 30,000 per year
Kiosk	Retail/ Wholesale trade				549	552	556	120		Over20 customers		7 to 20 customers		Upto6 customers
Kiosk hotel	altering				549	552	556							
Knives/tool sharpener	informal Sector		295	295										
laboratory service, health clinic	Health facility, no overnight accommodation				740	740	740			Any Size		Any Size		Any Size
Latrine sludge emptier	Service Provider				105	110	115	120	Over 20	Over 300 m2	From 5 to 20	From 50 to 300m3	Up to3	less than 50 m3
Laundry services, dry cleaners, dhobi	Service Provider				105	110	115	120	Over 20	Over 300 m2	From 5 to 20	From 50 to 300 m2	up to 3	Less than 50 m2

Lawyers professional firm or practice	Professional Services				605	610	615		Over 10 practitioners/ int'l Affiliation	Over 2,500 m2	From 3 to 10 Practitioners		Up to two practitioners	
Leather Works: Shoes Factory	Factory				805	810	815		Over 75		From 16 to 75	From 100 to 2,500 m2	Up to 15	Up to 100 m2
Leather Works: Shoe Maker and/ or Repair	Workshop		295	295	820	825	827		Over 20	Over 500 m2	From 6 to 20	From 25 to 500m2		
	Workshop		295	295	820	825	827		Over 20	Over 500 m2	From 6 to 20		Up to 5	Up to 25 m2
Leather work: shoe shop, distributor, agent, dealer	Retail/Wholesale Trade				105	110	115		Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	up to 3	less than 50 m2
Library (book and/or videos renting)	Retail/Wholesale Trade			295	105	110	115		Over 20	Over 300 m2	From 5 to 20	From 50 to 300 m2	up to 3	Less than 50 m2
Livestock: stock dealer, auctioneer Trade, agent, sub-agent	Retail/ Wholesale Trade				105	110	115		Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50 m2
Lodging Business	Accommodation				521	524	527			Over 15 rooms		From 6 to 15		Up to 5 rooms
lorry company	Transportation				305	310	315			Over 30 Vehicles		From 6 to 30 Vehicles		From 2 to 5 Vehicles
Lorry operator, 1 vehicle only	Transportation						320							1 Vehicle only
Maize (production, Drying, Milling, storing)	Agriculture Production/Processing				405	410	415		Over 50		From 10 to 50		up to 10	
Manufacturer of industrial goods	Factories & Industrial Plants				805	810	815		Over 75	Over 2,500 m2	From 16 to 75	From 101 to 2,500 m2	up to 15	Up to 100 m2
Market Stall, Banda	informal sector			295						Over 300 m2		From 50 to		Less than 5m2
Massage Parlor	Service Provider				105	110	115	120	Over 20		From 5 to 20	300 m2	Up to 3	
Matatu Operator, 1 vehicle only	Transportation						320							1 Vehicle only
Matatu Operator, Many vehicles	Transportation				305	310	315			Over 30 Vehicles		From 6 to 30 Vehicles		From 2 to 5 Vehicles

[illegible]

Motor Battery Seller and Charge	Retail/ Wholesale trade				105	110	115		Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Motor Car Clean/Wash Service	informal sector		295	295										
Motor Dealer, distributor, agent, sub-11_gent, trader, show room	Retail/ Wholesale Trade				105	110	115		Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Motor spare parts trader, dealer, distributor, agent, sub-agent	Retail/ Wholesale Trade				105	110	115	120	Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2		Less than 50m2
Motor Vehicle Gara2e/ Repairer	Workshop				820	825	827		Over 20	Over 500m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Mud Houses, Shop (Temporary, semi-permanent structures)	informal Sector			295										
!Music Store, Shop	Retail/ Wholesale Trade				105	110	115	120	Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
National Dish, Cafe, Canteen, Restaurant	Catering				549	552	555			Over 20 customers	From 6 to 20 customers		Up to 5 customers	
Newspapers, Magazines, Sweets, Cigarettes, Soda Vendors	informal Sector		215	295						Over 300 m2		From 50 to 300m2		Less than 50m2
Newspapers, Magazines, Publications dealer, distributor, agent	retail/ Wholesale trade		215	295	105	110	115	120	Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Upto3	Less than 50m2
Night Club, Casino	accommodation and Catering				571	574	577			Over 500m2	From 5 to 20	From 50 to 500m2	Up to 3	Less than 50m2
Nursery for Fruit Trees, Coffee Trees, Flowers	Agriculture Production/Proce ssin2				405	410	415		Over 50		From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Nursery School	Private School				710	715	720		Over 100 pupils	Fee Over Kshs. 50,000 per year	From 31 to 100 pupils	Fee from Kshs. 30,001 to 50,000 per year	Up to 30 pupils	Fee up to Kshs. 30,000 per year
Nursing Home, Clinic, Doctor's Surgery	health facility, no overnight accommodation				740	740	740			Any Size		Any Size		Any Size

Office Equipment Manufacturer	Industrial Production, Manufacturing				805	810	815		Over75	Over 2,500 m2	From 25 to 75	From 500 to 2500m2	Up to 25	Less than 500m2
Office Equipment Trade	Retail/ Wholesale Trade				105	110	115	120	Over20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Oil Refinery	industrial Plant				805	810	815		Over75	Over 300 m2	From 25 to 75	From 50 to 300m2	Up to 25	Less than 50m2
bid Persons Home	Health Services				725	730	735			Over 30		From 50 to 300m2	Up to 3	Less than 50m2
Optical Goods-Items, dealer, distributor, agent, sub-agent	Retail/ Wholesale trade				105	110	115	120	Over20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 4	Less than 50m2
Optician	Health Services				740	740	740		No overnight accommodation					
Packing business, Distribution of Packing! Materials etc	Service Provider				105	110	115	120	Over20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Painters, Spray Painters	Service Provider				105	110	115	120	Over20	Over 500 m2	From 5 to 20	From 50 to 500m2	Upto3	
Panel Beaters, Welders	Workshop Operation		295	295	820	825	827		Over20		From 5 to 20		Up to 3	
Parcels & Mail Collection-Delivery/ Courier Services	Service Provider				105	110	115	120	Over20	Over 300 m2	From 5 to 20	From 50 to 300m2		Less than 50m2
Part Course Grinding!	Service Provider				105	110	115		Over20	Over 300 m2	From 5 to 20	From 50 to 300m2	Upto4	Less than 50m2
Pepper: Green pepper, Dry etc Producer	Agriculture Production/Processing				405	410	415		Over 50		From 25 to 50		Up to 25	
Pepper: Green pepper, Dry etc Seller, Dealer	Retail/ Wholesale Trade				105	110	115	120	Over20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Pest Control Product dealer,distributor, agent, sub-agent shop	Retail/ Wholesale Trade				105	110	115	120	Over20	Over 300		From 50 to 300m2		Less than 50m2
Pest Control products, Agro- Chemical Manufacturer	Manufacture, industrial Production				805	810	815		Over75	Over 2,500 m2	From 25 to 75	From 50 to 300m2	Up to 25	Less than 50m2
Pest Control Services <rats, insects eradication, plans spraying	Professional Services				605	610	615		Over 10 participant/int'l Affiliation		From 6 to 10 participant/int'l Affiliation		Up to 6 participant/int'l Affiliation	

Petrol Filling-services station	Petrol Filling Station				325	330	335		Over 6 pumps or with Garage		From 2 to 5 pumps or with Garage		Up to 2 pumps	
Photo Studio. Shop, dealer., distributors	Retail/ Wholesale Trade				105	110	115		Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Photo-Copying Services ( 1-person operation)	independent Technical Operator				620	620	620			1 person	From 5 to 20			
Photo-Copying Services, commercial oasis operation	Service Provider				105	110	115	120	Over 20	Over 300 m2	From 5 to 20	From 10 to 300m2	Unto 3	Less than 50m2
Photographic Studio, shop, distributor, wholesaler. trader, agent	Retail/ Wholesale Trade				105	110	115	120	Over20	Over 300 m2	From5 to 20	From 50 to 300m2	Upto 3	Less than 50m2
Photo processing Machine Services	Service Provider				105	110	115	120	Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Upto3	Less than 50m2
Structure Frame Shop, Dealer, Distributor, Agent	Retail/ Wholesale Trade				105	110	115	120	Over 20	Over 300 m2	From S to 20	From 50 to 300m2	Unto 3	Less than 50m2
!Structure Frame Maker	Workshop Operation				820	825	827		Over 20	Over 500 m2	From 5 to 20	From50 to 500m2	Up to4	Less than 50 m2
Pharmacy	Health Services				746	747	748		Over 5		Upto4		Up to 2	
!Plumber	Workshop Operation			295	820	825	827		Over 20	Over 500 m2	From 5 to 20	From 50to 500m2	Up to 5	Less than 50m2
Polytechnic Technical Schools, Colleges (Private)	Private Schools				710	715	720	710	over 100 pupils	Fees over KSH50, 000 per year	From 31 to too pupils		Up to 30 pupils	<b>Fees Up to KSH 30,000 per year</b>
Pottery-Clay Products Dealer, Trader, Seller, Artisan	Retail/Wholesale trade			295	105	110	115		Over 20	Over300 m2	From 5 to 20	From50 to 300 m2	Up to 3	less than 50 m2
Poultry and Poultry Products Dealer, Distributor, Trader, Agent	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300 m2	from 5 to 20	From 50 to 300 m2	Up to 3	,less than 50 m2
Poultry and poultry Products Processor/Producer	agriculture Production/ Processing				405	410	415		Over 50		From 11 to 50		Up to 10	
Precious Stone Dealer, Distributor, Trader, Agent	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300 m2	From 5 to 20	From 50 to 300 m2	Unto 3	Less than 50 m2
Press & Printers, Printing Shops, Printing Press	workshop Operation				820	825	827		over 20	Over 500m2		From 25 to 500 m2	Up to 5	Up to 25m2

Processing! Plant	Factories, Industrial plant				805	810	815		Over 75	Over 2,500 m <sup>2</sup>	From 16 to 75	From 101 to 2500 m <sup>2</sup>	Up to 15	Up to 100 m <sup>2</sup>
Produce Agent, Distributor, Dealer, trader Seller	Retail/Wholesale trader			295	105	110	115	120	Over 20	Over 300 m <sup>2</sup>	From 5 to 20	From 50 to 300 m <sup>2</sup>	Up to 3	less than 50 m <sup>2</sup>
Produce, Vegetables and Fruits trade	Retail/Wholesale trade		295	295										
Produce: Agriculture Goods	Agriculture Production/ Processing				405	410	415		Over 50		From 11 to 50		up to 10	
Produce goods for sale	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300m <sup>2</sup>	From 5 to 20	From 50 to 300 m <sup>2</sup>	Upto 3	Less than 50 m <sup>2</sup>
Professional Firm or Practice (all professions)	Professional Services				605	610	615		Over 10 practitioners/ int'l Affiliation		From 3 to 10 Practitioners		Up to 2 practitioners	
Photo-Copying Services ( 1-person operation)	independent Technical Operator				620	620	620							
Photo-Copying Services, commercial oasis operation	Service Provider				105	110	115	120	Over 20	Over 300 m <sup>2</sup>	From 5 to 20	From 50 to 300m <sup>2</sup>	Up to 3	Less than 50m <sup>2</sup>
Photographic Studio, shop, distributor, wholesaler, trader, agent	Retail/ Wholesale Trade				105	110	115	120	Over 20	Over 300 m <sup>2</sup>	From 5 to 20	From 50 to 300m <sup>2</sup>	Up to 3	Less than 50m <sup>2</sup>
Photo processing Machine Services	Service Provider				105	110	115	120	Over 20	Over 300 m <sup>2</sup>	From 5 to 20	From 50 to 300m <sup>2</sup>	Up to 3	Less than 50m <sup>2</sup>
Structure Frame Shop, Dealer, Distributor, Agent	Retail/ Wholesale Trade				105	110	115	120	Over 20	Over 300 m <sup>2</sup>	From 5 to 20	From 50 to 300m <sup>2</sup>	Up to 3	Less than 50m <sup>2</sup>
Structure Frame Maker	Workshop Operation				820	825	827		Over 20	Over 500 m <sup>2</sup>	From 5 to 20	From 50 to 500m <sup>2</sup>	Up to 4	Less than 50m <sup>2</sup>
Pharmacy	Health Services				746	747	748		Over 5		Up to 4		Up to 2	
Plumber	Workshop Operation			295	820	825	827		Over 20	Over 500 m <sup>2</sup>	From 5 to 20	From 50 to 500m <sup>2</sup>	Up to 5	Less than 50m <sup>2</sup>
Polytechnic Technical Schools, Colleges (Private)	Private Schools				710	715	720		Over 100 pupils	Fees over KSH50,000 per year	From 31 to 100 pupils		Up to 30 pupils	Fees Up to KSH 30,000 per year



Pottery-Clay Products Dealer, Trader, Seller, Artisan	Retail/Wholesale trade			295	105	110	115		Over 20	Over 300 m2	From 5 to 20	From 50 to 300 m2	Up to 3	Less than 50 m2
Poultry and Poultry Products Dealer, Distributor, Trader, Agent	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2		Less than 50 m2
Poultry and poultry Products processor/Producer	Agriculture Production/ Processing				405	410	415		Over 50		From 11 to 50		Up to 10	
Precious Stone Dealer, Distributor, Trader, Agent	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300 m2	From 5 to 20	300 m2	Up to 3	Less than 50 m2
Press & Printers, Printing Shops, Printing Press	workshop Operation				820	825	827		over 20	Over 500 m2	From 6 to 20	From 25 to 500 m2	Up to 3	Up to 25 m2
Processing! Plant	Factories, Industrial Plants				805	810	815		Over 75	Over 2,500 m2	From 16 to 75	From IOI to 2500 m2	Up to 15	Up to 100 m2
Produce Agent, Distributor, Dealer, trader Seller	Retail/Wholesale trader			295	105	110	115	120	Over 20	Over 300 m2	From 5 to 20	From 50 to 300 m2	Up to 3	
Produce, Vegetables and Fruits trade	Retail/Wholesale Trade		295	295										
Produce: Agriculture Goods	Agriculture Production/ Processing				405	410	415		Over 10		From 11 to 50		Up to 10	
Produce goods for sale	Retail/Wholesale Trade				105	110	115	120	Over 20	Over 300 m2	From 5 to 20	From 50 to 300 m2	Up to 3	Less than 50 m2
Professional Firm or Practice (all professions)	Professional Services				605	610	615		Over 10 practitioners/ int'l Affiliation		From 3 to Practitioners		Up to 2 practitioners	
Quarry Operator (slate, marble, granite, etc!!granite, stones, sand, etc)	Natural Resources Exploitation				420	425	430		Over 50	Over 500 m2	From 4 to 50	From 25 to	Up to 3	Less than 50 m2
Radio, T.V repair	Repair Workshop operation			295	820	825	827		Over 20	Over 500 m2	From 6 to 20	500 m2	Up to 5	
Radio, T.V. trader, dealer, agent, sub agent, distributor	Retail/Wholesale Trade				105	110	115	120	Over 20	Over 300 m2	From to 20	From 50 to 300m2	Up to 3	Less than 50 m2
Readymade Clothes distributor, dealer, agent, sub agent, trade	Retail/Wholesale trade				105	110	115		Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	11 to 25 m2

Refill operator Repair	Repair Workshop operation				820	825	827		Over20	Over 300 m2	From6 to 20	500 m2	Up to 5	UP to 25 m2
Refrigerator: Traders, Dealer, Distributors, Agents, Sub Agents	Repair Workshop Operation				105	110	115		Over20	Over300 m2	From 5 to20	From 50 to 300m2		Upto25 m2
Registered Contractors: Building Construction and Restoration	Contractor				820	825	827		Over 20	Over 500 m2	From 6to 20	From 25 to 500m2	Up to 5	UP to 25 m2
Repair of Electrical Goods, Radios, TVs, Watches, Refrigerators	Repair Workshop Operation				820	825	827		Over20	Over 500 m2	From 6to20	From 25 to 500m2	Up to 5	UP to 25 m2
!Repair Maintenance of Equipment, Machinery, Vehicles, etc	Repair Workshop operation				820	825	827		Over20	Over 300 m2	From6 to20	From 25 to 500m2	Up to 5	UP to 25 m2
!Research Institute: Private	Professional Services				605	610	615		Over 10 practitioners/ int'! Affiliation		From 3 to 10 practitioners		Up to 2 practitioner s	
restaurant with Bar, Membership club	food & Beverages Catering				540	543	546		Over 30 customers or members		From 11 to 30 customers or members		Up to 10 customers or members	
restaurant :Canteen, Cafe, Eating [House, Tea Kiosk, Inn	Catering				549	552	556			Over 20 customers		7 to 20 customers		Upto6 customers
restaurant with lodging	Accommodation and Catering				512	515	518			Over 15 rooms		From 6 to 15		Up to5 rooms
Retail in all sorts of agriculture products	Retail/Wholesale trade				105	110	115	120	over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	less than 50 m2
Retail in all sorts of industrial-manufactured products	retail / Wholesale Trade				105		115			Over 300 m2	From 5 to20	From 50 to 300m2	Up to 3	!Less than 50 m2
Retail kiosk	retail/Wholesale trade in <b>Kiosk</b>					110		120	Over 20					
Retail Shop, Trader, Distributor, agent, Sub agent, Dealer	Retail/Wholesale Trade				105	110	115	120	Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50 m2
Rice( Production, Drying, Milling, Storing)	Agriculture Production/ Processing				405	410	415		Over 50		From 11 to 50		Up to 10	
SACCO	Professional& Technical Services				625	630	635							
Sawmills, Timber Yards, Forestry and Timber Production	Agriculture Production/ Processing				405	410	415		Over 50		From 5 to 20		Up to 10	

School	Education Services				710	715	720		Over 100 pupils	Fees over KSH50,000 per year	50	Fees between Ksh30,001 and 50,000 per year	Up to 30 pupils	Fees Up to KSH 30,000 per year
Schools: Primary, Secondary, Technical, Secretarial, Commercial	Education Services				710	715	720		Over 100 pupils	Fees over KSH50,000 per year	From 31 to 100 pupils	Fees between Ksh30,001 and 50,000 per year	Up to 30 pupils	Fees Up to KSH 30,000 per year
Scrap Metal Dealer, Distributor, agent, Sub Agent, Trader	Retail/Wholesale Trade				105	110	115	120	over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	...less than 50 m2
Secretary Services (!-person operation)	independent Technical operator				620	620	620			1 Person Activity		1 Person Activity		1 Person Activity
Security Guard Company	Professional Service				605	610	615		Over 10 practitioners/ Int'l Affiliation		From 3 to 10 Practitioners		Up to 2 Practitioners	
Seedling Growing (apple, boribo, nine, etc)	agriculture Production/ Processing				405	410	415		Over 50		From 11 to 50			
Seedling Selling (apple, boribo pine etc)	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Up to 10	Less than 50m2
Self Service Store (supermarket)	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
	Retail/Wholesale													
Seller: all sort of products & brands	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Seller, Dealer, Agent, Distributor of all sorts of products	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2		Less than 50m2
Shamba Goods Producer, Processor	Agriculture Production/ Processing!				405	410	415		Over 50		From 11 to 50		Up to 10	
Shamba Goods Trader, Dealer, Distributor, Agent, Sub Agent	Retail/Wholesale trade				405	410	415		Over 50			From 50 to 300m2		Less than 50m2

Shoe(Bata, Tiger & Others) Trader, Dealer, Distributor .Agent	Retail/Wholesale trade				105	110	115	120	Over20	Over 300m2	From 5 to 20	From 50 to 300m2		Less than 50m2
Shoe maker & Repairer	Workshop		295		820	825	827		Over 20	Over 500m2	From 6 to 20		up to 5	Up to 25m2
shoe Shining on Verandah, Newspaper Vendors	informal Sector		295											
Sign Writers and Artist	informal Sector Trade		295											
Shopping mall.	Retail/Wholesale trade				101a)				Over 200	Over 200 M2				
Silversmith	workshop Operation				820	825	827		Over 20	Over 500m2	From 6 to 20	From 25 to 500m2	up to 5	Up to 25m2
Slaughter House	Production/ Processing				405	410	415		Over 50		From 11 to 50		Up to 10	
Small Scale Hawker (basket, uji, confectioners or anything else)	Hawker		295											
Snack Bar, Cafe, Eating House Inn	Catering				549	552	556			Over 20 customers		7 to 20 customers		Up to 6 customers
Secretary Services (!-person operation)	independent Technical operator				620	620	620		Over 10 practitioners/ Int'l Affiliation	1 Person Activity	From 3 to 10 Practitioners	1 Person Activity		I Person Activity
Security Guard Company	Professional Service				605	610	615						Up to 2 Practitioner s	
Seedling Growing (apple, boribo, nine, etc)	agriculture Production/ Processing				405	410	415		Over 50		From II to 50	From 50 to 300m2	Up to 10	Less than 50m2
Seedling Selling (apple, boribo pine etc)	Retail/Wholesale trade				105	110	115	120	Over20	Over 300m2	Proms to 20	From 50 to 300m2	Uoto3	Less than 50m2
Self Service Store (supermarket)	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Seller: all sort of products & brands	Retail/Wholesale trade				105	110	115	120	Over20	Over 300m2	From 5 to 20			
Seller, Dealer, Agent, Distributor of all sorts of products	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2

Shamba Goods Producer, Processor	Agriculture Production/ Processing				405	410	415		Over 50		From 11 to 50	From 50 to 300m2	Up to 10	Less than 50m2
Shamba Goods Trader, Dealer, Distributor, Agent, Sub Agent	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300m2	From 5 to 20			
Shoe(Bata, Tiger Others) Trader, Dealer, Distributor .Agent	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
shoe maker & Repairer	Workshop			295	820	825	827		Over 20	Over 500m2	From 6 to 20	From 25 to 500m2	up to 5	Up to 25m2
Shoe Shining on Verandah, Newspaper Vendors	informal Sector		295											
Sign Writers and Artist	informal Sector Trade		295									From 25 to 500m2		
Silversmith	workshop Operation agriculture				820	825	827		Over 20	Over 500m2	From 6 to 20		up to 5	Uoto 25 m2
Slaughter House	Production/ Processing				405	410	415		Over 50		From 11 to 50		Up to 10	
Snack Bar, Cafe, Eating House Inn	Catering				549	552	556			Over 20 customers		7 to 20 customers		Upto 6 customers
Snuff or Tobacco Seller. Supplier, dealer, Distributor	agriculture Production/ Processing				405	410	415		Over 50		From 11 to 50			Less than 50m2
Stock list	Retails/Wholesale trade				105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Spare parts and accessories Trader, Distributor, Dealer, Agent	Retails/Wholesale trade				105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Sportswear Trade: Dealer, Distributor. Agent Seller Shop	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Steel Works, Light Industry	Retail/Wholesale trade				805	810	815		Over 75	Over 300m2	From 16 to 75	From 50 to 300m2	Up to 15	Less than 50m2
Stock Auctioneers, Traders, Agent	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Stock list: all sort of products & brands	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Up to 3	

Stone, Sand, Ballast Stock list, trader, Dealer, Distributor	Retail/Wholesale trade				105	110	115	120	Over 20	Over300 m2	From 5 to 20	From 50to 300m2		Less than 50m2
Studio Photographer	Service Provider				105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 lo 300m2	Up to3	Less than 50m2
Sub Agent: all sort of products & brands	Retail/Wholesale trade				105	110	115	120	Over20	Over300 m2	From 5 to 20	From 50to 300m2	Up to3	Less than 50m2
Sub Agent, Agent Distributor, Dealer, in all sorts of products	Retails/Wholesale trade				105	110	115	120	Over 20	Over 300m2		From 50 to 300m2	Up to 3	Less than 50m2
Sub-Contractor	Contractor Agriculture				820	825	827		Over 20	Over 500m2	From 6to 20	From 25 to 500m2	Up to 3	Up to 25m2
Sugar-Cane Producer/Processor	production/ Processing				405	410	415		Over 50	Over 500m2	From 11 to 50	From50 to 300m2	Upto3	Less than 50m2
Sugar-Cane Trade	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300m2	From 11 to 50	From50 to 300m2	Upto3	Less than 50m2
Supermarkets (Self- Service Store)	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300m2	From 5 to 20		Up to 3	
Supermarkets (Self- Service Stores)	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Supermarkets, Shops, Wholesalers,	Retail/Wholesale trade				105	110	115	120	Over 20	Over300 m2	From 5 to 20	From 50 to 300m2	Up to3	Less than 50m2
Retailers, Distributors, Kiosk surveyors Professionals Firm or Practice	Professional Service repair Workshop operation				605	610	615		Over 10 practitioners/ Int' Affiliation		From 3 to 10 Practitioners	From 25 to 500m2	Up to 2 Practitioner s	
T.V., Radio Repair				295	820	825	827		Over 20	Over 500m2	From 6to 20		Up to 5	Up to 25m2
T.V., Radio trader, dealer, agent, sub agent, distributor	Retails/Wholesale trade				105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	UP to 3	Less than 50m2
Tailoring	Service Provider			295	105	110	115	120	over 20	Over 300m2	From 5 to 20		Upto3	50m2
Tailoring Machines Dealer, Distributor, Agent	Retails/Wholesale trade				105	110	115	120	over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Upto3	

**THIRTEENTH SCHEDULE -CLASSIFICATION OF COMMERCIAL CENTERS**

S/NO	COMMERCIAL CENTRE	CLASSIFICATION
1.	Embu town CBD including Blue Valley, Dallas, Majengo	A
2.	Sub urban estates including Kangaru, Mutunduri, Gakwegori and Majimbo, Koi mugo, Muthatari and Spring valley.	B
3.	Kianjokoma	B
4.	Ishiara	B
5.	Kiritiri	B
6.	Runyenjes	B
7.	Siakago	B
8.	Manyatta	B
9.	Karurumo	C
10.	Kanyuambora	C
11.	Makutano	C
12.	Kibugu	C
13.	Kiriari	D
14.	Kirigi	D
15.	Kairuri	D
16.	Karingari	D
17.	Kivwe	D
18.	Kathageri	D
19.	Mbuvori	D
20.	Kimangaru	D
21.	Kambo	D
22.	Kithimu	D
23.	Rukira	D
24.	Ndatu	D
25.	Kathangari	D
26.	Karurina	D
27.	Mugwi	D
28.	Kanja	D
29.	Mbuinjeru	D
30.	Kathanjuri	D
31.	Kigumo	D
32.	Kevote	D
33.	Makengi	D
34.	Kavutiri	D
35.	Muchagori	D
36.	Kamugere	D
37.	Kamumu	D
38.	Karerema	D
39.	Kabugua ka nyama	D
40.	Soko mjinga	D
41.	Gachoka	D
42.	Muraru	D
43.	Gachuriri	D
44.	Nganduri	D
45.	Rwika	D
46.	Meka	D
47.	Rukuriri	D
48.	Kithegi	D
49.	Muvu	D
50.	Gikuuri	D
51.	Gichiche	D
52.	Kigaa	D

53.	Gitare	D
54.	Muchonoke	D
55.	Riandu	D
56.	Kanyariri	D
57.	Ena	D
58.	Ugweri	D
59.	Kathanje	D
60.	Kirii	D
61.	Ngiiri	D
62.	Gikiro	D
63.	Kwa Murindi	D
64.	Karii	D
65.	Machang'a	D
66.	Munathiiri / Umau	D
67.	Makima	D
68.	Mbondoni	D
69.	Karaba	D
70.	Gategi	D
71.	Iria itune	D
72.	Wango	D
73.	Mutuobare	D
74.	Newsite	D
75.	Other commercial and market centres	D



**MEMORANDUM OF OBJECTS AND REASONS**

The Bill is intended to provide for various taxation mechanisms, imposition of fees and charges for services, and other revenue raising measures by the County Government; and for matters incidental thereto. It has two parts and ten schedules.

**Part I—Preliminary (1-3)** – The part contains the short title, interpretation and application of resolutions, directions under the repealed Local Government Act.

**Part II—Taxes, Fees and Charges Payable and Rates Applicable (4- 20)** – The part defines various taxes that can be imposed by the County Government, fees and charges payable for various goods and services. It provides for rent and rates applicable, duty to pay allocated fee, categorization of commercial centers with different rates applicable.

The rent and rates payable includes those of plots, stalls or house leased or rented out by the county government.

It also introduces Cess or market fee on goods before entering the market. There are also the periodic charges especially the ones, which become due daily and on market days.

The Bill provides for payment for other licensee fees and charges prescribed in the single business permit. The Bill also presupposes powers to the Executive Committee Member responsible for finance to appoint an agent to collect or recover charges, permit fees, licensee revenue collected is paid into.

To ensure compliance of the Act, the Bill establishes a Directorate outlining the composition and functions of the same.

**Part III—miscellaneous Provisions (21-24)** – In ensuring no one gets scot-free for breaching any provisions of the Act whose penalty is not prescribed, the Bill provides for general offence and penalty. It also gives the Executive Committee member for Finance to make regulations and amend schedules by an order wherever there is need. Finally, the Bill provides for transitional provisions, which continue to apply when the Bill is enacted into an Act. Enactment of this Bill may occasion additional expenditure of public funds.

*Chairperson County Assembly Committee on Finance and Economic Planning*